BUS. ADM.

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February 1953

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PRACTICAL SOLUTIONS TO MANAGEMENT'S PROBLEMS

ERMETO

8 ways to improve

intra-company communications

A labor union leader tells about the Scanlon Plan

How to save substantially on your ordering-receiving

ROUTE See pages

Sel pages

To

To see pages

Must you apologize for the appearance of your office?

THE OTHER DAY a business man with an office force of 10 people said he no longer apologizes for the appearance of his office.

"Up until three years ago, my place was shabby and unattractive. Then I lost an important account. I couldn't understand why until I learned that the customer was offended by the appearance of my office.

"When I learned the truth, I completely refurnished my establishment. The cost was less than one year's income from the account I lost!"

If you have to apologize for the appearance of your office, it may cost you more than you think. Customer prestige—though intangible—is important to your success. Employee productivity, employee relations, and absenteeism are also major factors in your operating costs.

Over a 10-year period you pay a

minimum of \$30,000 per employee in salary, floor space cost and general overhead. Isn't it wise to provide good tools and good surroundings so employees will be happier and will produce more without expending any more energy?

For from 1 to 2% of this 10-year fixed expense per employee you can provide your office with the finest tools and pleasant surroundings.

Investigate GF modern metal furniture: Goodform aluminum chairs, individually adjustable; Super-Filer, the mechanized filing equipment; Mode-Maker desks designed for each particular job. Learn how you can increase productivity and improve employee morale. Insure yourself against apologizing for the appearance of your office.

Call your local GF distributor or write The General Fireproofing Co., Dept. M-14, Youngstown 1, Ohio.



How do you remember not to forget?

We know one man who switches his wristwatch to his right arm when he wants to remember something. Another puts little notes to himself in his hatband. Yet another stabs his desk-set fountain pen with memos punctuated with exclamation points,

The best one we've heard, though, is about the salesman who drops a pebble into his shoe before going to bed and who refuses to remove it until he has executed the given chore he doesn't want to forget.

Effective though these devices may be, there are two better ways you can remember not to forget any of the worth-while ideas you may pick up in this current issue of Management METHODS. May we suggest:

1. Use the handy Reader Service Card (postage paid), bound into every issue of *Management* METHODS, for more information.

2. Phone your local specialist in business equipment immediately, and ask him to show you the tools that can convert *Management* METHODS' ideas into money-savings systems.

In these days of high cost, high taxes, and clerical shortages—all adding to your heavy load of management problems—you need helpful information on: Ways to improve management efficiency—Methods to increase clerical productivity—Knowledge of time producing equipment. If you value your time and your company's money, if you want to increase your own and your employee productivity—if you don't want to forget—here's help!



MANAGEMENT METHODS Magazine

FOR OTHER MEN IN YOUR COMPANY?
USE THE POSTPAID REPLY CARD BOUND
IN THIS ISSUE.

GOOD metal business furniture is a GOOD investment



@GF Co. 1953

GENERAL FIREPROOFING

Foremost in Metal Business Furniture

MODE-MAKER DESKS • GOODFORM ALUMINUM CHAIRS • METAL FILING EQUIPMENT • GF STEEL SHELVING
(Circle 862 for more information)

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Verified individuals receive the magazine without charge. This card is for the exclusive use of the addressee whose name appears on the back cover.

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005	813	821	829	837	845	853	861	869	877	INFORMATION
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methods

FEBRUARY 1953

VOL. 3 NO. 3

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EDITOR and PUBLISHER
Jerome W. Harris

GENERAL MANAGER

William S. Kline

BUSINESS MANAGER

Walter J. Howe

ADVERTISING MANAGER

Leonard U. Wilson

Charles L. Dermott

Leonard U. Wilson

Frank A. Mack

ART DIRECTOR
Laurence Lustig

READER SERVICE

.....

Eleanore R. Futas

STAFF ARTIST Edward Malsberg

CONTRIBUTING EDITORS

Robert K. Stone, Robert Stone Associates, Business Systems Consultants, Brooklyn, N. Y.

Hubert A. Gerstman, C.L.U., Northwestern Mutual Life Ins. Co., Buffalo, N. Y.

ADVERTISING OFFICES

New York 17—141 East 44th Street, MU 7-0583; Cleveland—Robert A. Gardner, 2177 Mars Avenue, Lakewood 7, Ohio, LAkewood 1-7868; Chicago 11—612 North Michigan Avenue, MOhawk 4-0709; Los Angeles 5—Robert W. Walker Co., 2330 West Third Street, Dunkirk 7-4388; San Francisco 4—Robert W. Walker Co., 57 Post Street, Sutter 1-5568.

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IMPORTANT NOTICE

- Please notice the "verification card" bound next to this page.
- We must ask you to fill it out completely in order for you to continue to receive Management METHODS without charge.
- It is not a subscription "Order Form."
- It obligates you in no way.

WHYwe verify

Management METHODS is a "Controlled Circulation" magazine. That means we have literally handpicked your name as a man qualified to read Management METHODS and act on its "message."

More important, Management METHODS is a "verified" controlled circulation magazine. That means we must be able to prove the facts asked for. In addition we would like an indication from you that you want to continue to receive it.

IMPORTANT: if your name is not on the label on the back of this issue, your copy comes from someone else in your firm. Do not put your name on the Verification Card. Please use the subscription card bound in back.

HOW we verify

Management METHODS was admitted to membership in Controlled Circulation Audit, Inc. after it had published only seven issues. At that time there were approximately 1500 controlled circulation magazines published in the U.S. Of these, only 313 were members of CCA. And of these 313, only 25 had a verified circulation under CCA's stringent Option 1.

At that time we were able to verify all pertinent facts for 93.9% of our readers. We are now shooting for 100%. That means we want to have irrefutable evidence to show the CCA, when we are audited, as to every single fact on the card at your left. The card must be filled out *completely* to be valid.

WHO is qualified

Management METHODS is directed to chief operating executives in United States business, institutional and governmental life, whose job function makes an intimate knowledge of improved methods and equipment of primary importance to the efficient execution of their operations. Recipients are qualified in two ways: 1. Each recipient is an executive of an organization with not less than 100 employees. Each recipient is identified by his own name, his title, his company's type of business, his firm's name and address. 2. Exception to the above statement is made in the case of executives in certain high volume businesses, the nature of which requires few employees.

it will take you only 30 seconds to

VERIFY RIGHT NOW!

If your name is not on the address label, please use the regular subscription card bound into the back of this issue.



I never dreamed figuring was so simple as on a Marchant.

Take multiplication... getting the answer is easier than writing it down.

My Marchant multiplies automatically and with one less step than other calculators.

What's more, it's the only calculator where I can check all my figures—multiplicand, multiplier and the answer—at the end of the problem."



(Circle 851 for more information)

"I think..."

PROS AND CONS TO THE EDITOR

Reader Service Card question

Dear Mr. Editor:

I am employed by Mallinckrodt Chemical Works located at 3600 N. 2nd Street, St. Louis, Missouri, and I am one of the persons to whom our copy of Management METHODS is routed each month. Several times in the past I have indicated an article in which I was interested and requested this article by circling the number on the Reader Service Card which, I presume, is sent to you after the last man on our list has read the magazine.

To date I have never received an answer to any of my inquiries. Perhaps you can suggest the reason. In the December, 1952 issue, I am particularly interested in #741 and #742.

Perhaps just being a reader and not an actual subscriber prevents me from getting these articles. I would, however, think that the readers of a specific subscription would be granted the same Reader Service since this is a company subscription.

I find this magazine informative and very interesting. I would appreciate any comments you have in connection with my letter.

Joseph F. Peters Tabulating Dept. Supervisor Mallinckrodt Chemical Works St. Louis, Missouri

Editor's Note: In answer to your question, isn't it possible that our Reader Service Card is ultimately signed by someone else so that anything you have circled will go to him, rather than you?

Reader inquiries are perfectly permissible even if you are not the direct addressee to whom Management METHODS is sent. Your requests for more information are handled in exactly the same way as those received from the subscriber himself. You may have noticed that in recent issues we are binding in two Reader Service Cards for the convenience of passalong readers. Anytime a Reader Service Card is missing when the copy reaches you, please write us directly on your letterhead, indicating the items on which you would like more information.

A postage-paid subscription card is bound into each issue of the magazine for the convenience of pass-along readers who would like to receive a copy of their own.

Car and truck leasing

Dear Mr. Editor:

The article on automobile arrangements in the January, 1953 issue of *Management* METHODS is very interesting.

For your information . . . since our men drive some 10,000,000 miles a year on company business, we have tried to keep in touch with the various possibilities. We use a sliding scale plan whereby we pay the men \$.08 a mile for the first 6,000 miles in one calendar vear: \$.07 for the next 6,000 miles; \$.05 for the next 12,000 miles; and \$.04 over 24,000 miles a year. This covers a fixed cost of depreciation and insurance in the lower mileage brackets, yet leaves an allowance large enough to cover operating costs in the higher brackets. It has some disadvantages, (but our average mileage is not high enough-about 16,000 milesfor us to have decided to go to a leasing plan).

Let me take this opportunity of complimenting you and the other members of the staff on the articles that have appeared in *Management* METHODS. We think there has been much good material. I look over each copy with a great deal of interest.

L. M. Cox

Vice Pres. and Comptroller Employers Mutual Liability Insurance Co. of Wisc., Wausau, Wisconsin

Editor's Note: Thank you for your interesting comments. There are a large number of firms in the fleet-leasing business operating on both a national and a regional basis. We have prepared a list of fleet-leasers known to us which readers may have on request.

Methods men and colleges

Dear Mr. Editor:

Your article in the January, 1953 issue of Management METHODS under the title "So You Want To Hire A Methods Man?" is the best definition I have seen as to just what a methods man is and where he belongs in an organization.

All too few of our educational institutions have considered this increasingly important profession, to the extent of establishing specific programs of study designed to prepare young people for the work yet to be done. I wonder when our colleges and universities will recognize the need and do something about it?

May I please have 6 reprints of this article or 6 additional copies of the January issue. (Please bill me.)

next page, please

Next summer . . . don't be caught with your windows up!

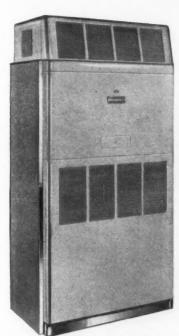


Why let summer slowdown steal your profits?



Frigidaire Air Conditioning actually pays for itself!

Beat hot weather slowdown with Frigidaire... install air conditioning now and save!



3-ton Frigidaire Self-Contained Air Conditioner

Facts and figures prove that Frigidaire Air Conditioning pays for itself over and over again . . . in increased production, efficiency, sales . . . when hot, sticky summer weather strikes. The wise manufacturer, businessman, executive—the man with an eye toward saving money—is getting ready for next summer by installing Frigidaire Air Conditioning now.

There are dollars and dollars to be saved *now* when installation men are available—when equipment is available, and at present prices. Your installation can be made *now* at *your* convenience, with little or no interference to your business. And think of the boost to employee morale as they see this promise of comfort next summer.

Four-way Cooling at no Extra Cost - Frigidaire's complete flexibility is your

key to comfort at lowest cost. Installation is simple—built-in four-way air distribution gives proper cool air circulation without elaborate duct system.

Exclusive Multipath Cooling Unit gives you more efficient cooling and more complete dehumidification.

Large, cleanable type filter provides the utmost in dust, dirt, and pollen removal. Powered by Frigidaire's efficient XD Meter-Miser sealed compressor. Warranted for 5 years.

Minimum space required for Frigidaire units—they're quiet in operation—3, 5 and $7\frac{1}{2}$ hp sizes available.

Don't wait for summer—call your Frigidaire Dealer, Distributor or Factory Branch now for an immediate survey of your air conditioning needs, or write Frigidaire Division of General Motors, Dayton 1, Ohio.

Frigidaire



Dependable Air Conditioning and Refrigeration Products for Stores, Offices, Institutions and Industrial Plants.

(Circle 863 for more information)



Every busy executive should read this...

...to feel like this!

Thousands of executives regard fatigue backache as something that "goes with a day's work." It needn't be! Not if that nagging backache is caused by poor seated posture, as so often is the case. If you want to feel your best, look your best (even at quitting time) — learn the secret of day-long comfort.

MAIL THIS COUPON TODAY!



DOMORE CHAIR COMPANY, INC., DEPT. 253, ELKHART, INDIANA
Without obligation, please send _____ free copies of the booklet, "FATIGUE
BACKACHE."

NAME

COMPANY _____ TITLE

ADDRESS

CITY, STATE

Also have seating specialist arrange 10-day free trial of a custom-fitted Do/More chair in our office.



(Circle 868 for more information)

My sincere congratulations to the author whom I would like to know more about.

B. F. Feeley Systems & Procedures Analyst Sylvania Electric Products, Inc. Woburn, Massachusetts

Editors Note: An article on the subject of training methods men is now in preparation and will run in an early issue of Management METHODS. It will cover both college training and on-the-job facilities for training talented personnel.

The author, Robert K. Stone, is a Management Consultant with broad experience in solving paper work problems. Having worked with Methods Men and as a Methods Man, we thought he was unusually well qualified to handle this subject.

Reprints and reprinting

Dear Mr. Editor:

It seems especially shameful that I have never taken time out to tell you how well I like *Management* METHODS. It's truly a publication with a contemporary level. It's easy to read, packed with information and has all the earmarks of an effective selling medium.

A very good friend of mine who is in the car and truck leasing business was so impressed by the cover story in the *January* 1953 issue that he asked me to procure 15 to 20 reprints of it.

If these are available, I would appreciate receiving them and will, of course, be happy to pay any costs involved.

Even if these reprints are not available, the compliments in the first paragraph above still hold for I think you are doing a wonderful job.

> RICHARD L. GROSSMAN Richard L. Grossman Advertising Canton, Ohio

Editor's Note: We do not have reprints available on the truck and car leasing story for general distribution. However, upon written request, we will grant permission for reprinting of this article by interested individuals and companies.

We receive many requests each month for reprints of various articles that have appeared in the magazine. Only in rare instances do we have reprints available for general distribution. (Information on reprints, for special use by advertising agencies and their clients, is available upon request.)

When permission is granted to reprint certain articles from Management METHODS, some people have found it very convenient to use tear sheets from the issue to "shoot" from for offset-plate making.

In all cases we caution that permission to reprint or reproduce anything that has appeared in Management METHODS be obtained from the editor prior to proceeding with actual reprinting. All of the material appearing in the magazine is copyrighted. However, in certain instances there is a prior copyright and permission must be secured from the holder of that copyright in addition to Management METHODS.

Write for Management METHODS

Dear Mr. Editor:

I have been thinking about sending you a report on some of the systems we use which I think you might want to write up in your magazine. However, not being a writer, I have been wondering whether you buy ideas or just completed articles.

Frank A. McKenna Jones-Wilson Wood Products Toronto, Canada

(Editor's Note: We are happy to consider any and all ideas sent to us by readers. As a matter of fact, some of our best and most practical articles have been developed from ideas that came to us in letter form in which the writer expressed in simple terms the details of a new method.

Naturally, it is necessary that material be fairly well organized for us to evaluate it. Whenever possible, we appreciate illustrations or copies of forms used in a particular system if they are described.

We have recently prepared a little booklet entitled, "Writing For Management METHODS." We will be happy to send it to any of our readers who might be interested in submitting material. The booklet covers such details as length of articles, devices for telling a story clearly, what an article in Management METHODS should accomplish and rates we pay our authors. It also details the special features in every issue of the magazine with the technical requirements involved.

The important thing to remember about any material sent in is that the purpose of Management METHODS is to offer "practical solutions to management's problems." For that reason, we never highlight a problem without offering at least a partial solution or a recommended course of action to be taken. Whenever possible, we like to offer the reader something he can do right now to correct a procedure or solve a problem in his business.





Pulling yourself out of a hole can be easy

The Chicago Motor Club did it. Saved itself thousands of dollars and man-hours by modernizing its system of handling member service calls.

Without a nimble record-keeping system, this American Automobile Association affiliate with 250,000 members throughout Illinois ran into waste and confusion when winter brought 50,000 service calls per month. Verification of services by 1500 member garages got 6 to 8 weeks behind. Confusion reigned when it snowed.

Today, a member in trouble phones the Club's main office. His report is recorded on a McBee Keysort card.

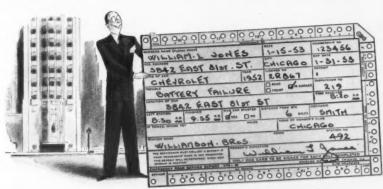
Each service man carries a book of Keysort road service cards. These are used to report the disposition of the trouble and the time and mileage involved.

At the Club's main office, the Keysort cards serve as call records and as invoices for the member garages. Clerk-hours are saved and prompt payment is assured.

By sorting and classifying the cards the Club obtains statistical data on breakdown causes. And because of Keysort's flexibility it's able to spread the workload among its member garages during an emergency.

Management in every kind of business is using simple Keysort methods to solve record-keeping problems. Keysort requires no special personnel, no costly installations. Pre-coded punched cards produce accurate and timely records at less cost than any other method.

Ask the McBee man nearest you about McBee's potential in your business. Or write to us.



(Circle 850 for more information)

THE McBEE COMPANY

Sole Manufacturer of Keysort— The Marginally Punched Card 295 Madison Ave., New York 17.



Offices in principal cities.
The McBee Company, Limited,
11 Bermondsey Road, Toronto 13



"ENGINEERED PAPERWORK" GREATLY SPEEDS ORDER-INVOICING

In processing 1200 orders a day from a line of over 5000 different items, this leading toy distributor* formerly employed twelve clerks two shifts a day, in addition to his regular billing staff. And he still fell behind — invoices were two and even three weeks late!

Then Bruning engineered his paperwork into a Copyflex Order-Invoice System. Now error-proof invoices are made in a matter of seconds. Even peak loads are handled with no backlog to carry over to the next day and he saves thousands of dollars a year.

Speeds All Your Paperwork

Whatever your business or office system — billing, accounting, general copying, production control, daily reports, etc.—Copyflex stops errors, saves time, cuts costs. For money-saving story, send coupon.

*Name on request



				ou direct,
dia	zotype	copies	from	ordinary
			-	als at only Iso copies
ope	aque o	riginals,	using	Bruning's
exc	clusive I	Reflex F	ilm.	

With Copyflex, you need no skilled operators, stencils, messy inks, exhaust ducts or dark room.



	RLES BRUNING CO., INC.
Dept. M23	Teterboro, N. J.
Send me f	ree booklet on COPYFLEX 14.
☐ Show me C	COPYFLEX in action (no obligation)
Name	Title
Company	
Street	
City	Zone State
O	ffices in Principal Cities

sssss tax tips sssss

Advertising write-offs affected by unexpected tax court ruling

By N. R. CAINE, C.P.A.

THE AUTHOR: N. R. Caine, who handles this "Tax Tips" column in Management METHODS, is also the editor of a widely syndicated column "Tax Pointers" which runs in newspapers throughout the United States. He is the author of several books on income tax and war contracts and holds a C.P.A. degree in New York, New Jersey, Pennsylvania and California. A member of the American Institute of Accountants, Mr. Caine is a senior partner in the public accounting firm bearing his name.

A taxpayer must generally claim all the ordinary and necessary advertising expenses that he incurs in his trade or business as current income tax deductions. Under this rule, a taxpayer may not generally capitalize and depreciate his advertising costs over a period of years. There are minor exceptions to this rule. The most important of these is contained in the tax law itself. This permissive exception allows a corporate taxpayer to increase its excess profits tax credit by capitalizing the advertising costs that it deducted during its base period. If a corporate taxpayer adopts this election, it may not thereafter claim its current advertising costs as deductions.

Tax Court Case

The Tax Court recently drew a mandatory exception to the general rule that advertising expenses must be claimed as current tax deductions. This case will command the interest of every taxpayer whose catalogs and other like material are designed to advertise his products or services for a period of years. The facts in this case were as follows:

The taxpayer, a corporation, was in the business of designing, manufacturing, and installing laboratory equipment. It published catalogs which also served as reference books of information. These catalogs were not published every year—each successive edition served the purposes of the taxpayer for a period of several years. The taxpayer initiated the publication of a new catalog in 1944. It deducted the costs involved in the years in which it paid them. The catalog was finally finished in 1946 at which time its distribution was begun.

The taxing authorities maintained that the catalog represented a capital asset which had a useful life extending well beyond one year. They accordingly insisted that the costs involved should be amortized in annual depreciation deductions over the probable five-year useful life of the publication. They further insisted that the catalog's useful life began in 1946, the date on which it was finally published.

The Tax Court agreed with both contentions of the taxing authorities. The Court first pointed out that if a corporate taxpayer purchases an asset having a useful life of several years and uses it to advertise its products over several years, its cost is not deductible as an expense of the first year. The asset must be depreciated despite its advertising connotation.

The Court secondly pointed out that the allowance of any deduction with respect to the catalog before its final publication would distort the income of the taxpayer. The catalog was put in use for the first time in 1946; it was at that time that it first began to benefit the business of the taxpayer. It was thus proper to measure the depreciable life of the catalog from 1946. (next page)

Arguments Against Court Rule

It will be interesting to trace the future course of this rule both in the instant case, should it be appealed, and in the future cases that it will generate. Possible arguments against the Tax Court's reasoning include the following:

- (1) The law states that a taxpayer may claim a depreciation allowance only for property that he uses in his trade or business, or which he holds for the production of income. The rule necessarily implies that he own the property and have title to it. Neither of these general conditions were satisfied in the case. When the corporate taxpayer involved sent out the catalogs, it surrendered its ownership of them; it did not thereafter use them directly in its trade or business, have any control over them, or any right to possession of them. The catalogs thereafter became the property of the customers to do with them as they willed.
- (2) A further possible weakness in the Tax Court's approach to the problem may be found in the fact that a catalog—once in the mails—might or might not live out its normal publication life. It might, for example, find an early grave in the wastebasket; it might be sold for scrap paper, or consigned to the nearest fire. These contingencies destroy the certitude on which depreciation allowance must normally be based.
- (3) The effect of the Tax Court's decision was to tie the depreciation deduction to an expenditure of money rather than to the capital asset for which the monies were expended.
- (4) In 1950, on almost identical facts, the United States District Court for Maryland reached a conclusion contrary to the Tax Court decision.

Nevertheless, until a higher court on further Tax Court decisions spells out the limitations of this new rule, advertisers should consider the implications of the case on their advertising budgets and projects. m/m



(Circle 865 for more information)

What Is "Communication by Telescriber"?

(Reading time — 80 seconds)

WHAT Is a Telescriber?

A telescriber is a communication instrument which instantly transmits messages in the sender's own handwriting, from one point to one or more remotely located stations.

WHERE Are Telescriber Systems Used?

In any organization (regardless of size) where there is a need for instant, frequent, accurate written contact between departments or buildings.

ARE ALL Messages Received at Each Remote Station?

Selector keys permit complete system flexibility. Messages are received only by those stations chosen by the writer. All messages and signatures are in the same handwriting as the original.

CAN BUSINESS Forms Be Used in the Telescriber?

Yes. The TelAutograph 'Instan-Form' telescriber is available where instant communication on business forms is desired.

WHAT ARE Some Accepted Uses of TelAutograph Telescribers?

Production and Quality Control • Material Handling • Sales Order • Maintenance Control • Dispatching • Central Files • Work-In-Process, etc.

CAN I Determine Whether a Telescriber System Would Improve Our Operation?

A "Communications Guide" is available without cost to aid you in analyzing your different communication problems.

CAN WE Get Further Assistance Without Becoming Obligated?

Yes. It is standard TelAutograph Corporation policy to have its field staff aid in making analyses and offering recommendations. This is done without pressure or obligation.

HOW CAN We Obtain the "Communications Guide" and Other Information?

Send your request to Department G-32 at the address below. It will be honored promptly.

TelAutograph corporation

16 West 61st Street . New York 23, N. Y.



=Instan∙Torm*>

*Trade-Mark

(Circle 834 for more information)

sssss tax tips sssss

Copies of forms okayed by Tax Bureau

The letter below indicates that the Bureau of Internal Revenue will now permit taxpayers to submit whiteprinted copies of tax forms for the first time. Present users of this type of equipment—particularly accountants—can thus eliminate a time-consuming and error-prone clerical job.

Most tax forms are originally filled out in pencil so changes can be easily made as the form is prepared. When the form is complete and correct, it is usually necessary to retype or recopy the entries by hand. When schedules are involved costs and errors run high.

Now, however, thanks to special translucent forms which taxpayers or their accountants can obtain, the original pencilled worksheet can be copied, then signed and submitted.



U. S. TREASURY DEPARTMENT

DMMHSHONER OF INTERNAL REVEN ADMINISTRATIVE TO OMNUSERABLE OF DITEMBLE REVENUE AND REFER TO

DEC 24 1952

0.0.0.0

Ozalid Division General Aniline & Film Corporation Johnson City, New York

> Attention: Mr. Hugh Silbaugh Manager, Sales Promotion

Gentlemen:

Reference is made to your letter dated December 10, 1952, and the enclosures, in which permission is requested to use Ozalid copies for U. S. Forms 1040, 1041, 1120, 1129EP, and Schedule "D" (Forms 1040 and 1120).

Photographic reproductions of the return forms and schedule referred to have, in some instances, been approved by the Bureau for use provided the substitute forms to be filed with the Director of Internal Revenue are the same size and on paper of substantially the same weight and color as the official forms printed by the Government Printing Office.

Specifically, the information desired by you appears to be whether or not the reproductions of the forms mentioned, by means of photocopy similar to the Ozalid copies submitted with your letter, would be acceptable to the Bureau in lieu of the original, or work sheet, from which the reproduction is made.

The sample copies of the substitute forms have been carefully examined and you are advised that no objection will be interposed to their use in the manner suggested, provided the following conditions and requirements are satisfied:

- The reproductions must be facsimiles of the complete official form, produced by photo-offset, photoengraving or other similar photographic process. Reproductions by other than photographic process will not be acceptable.
- (2) The reproductions are required to be printed on paper of substantially the same color, weight and texture, and of quality at least as good as that used in the official forms.
- (3) Official forms which are printed in black ink must be reproduced in black ink and, in the case of official forms printed in other than black ink, the reproductions must be printed in ink of substantially the same color as that of the official form being reproduced.
- (4) The size of the reproductions, both as to the over-all dimensions of the paper and the image reproduced thereon, must be the same as that of the official form.

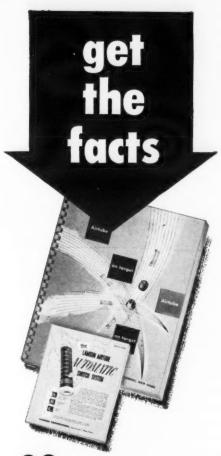
The Bureau is not particularly concerned with, and does not undertake to approve or disapprove, the specific equipment or process used in the authorized reproduction of official forms as long as the end product satisfies all the above-stated conditions. It may be observed, however, that copies reproduced by standard photostat equipment of the type familiar to this office would not qualify under some of the stated tests.

Whatever method of reproduction may be used, photographic reproduction of signatures on the returns to be filed with the Director of Internal Revenue will not be acceptable. All signatures must be original, affixed subsequent to the reproduction process.

Very truly yours,

Fur 4 Clark

Acting Head, Collection Division.



60 informative pages on LAMSON

AIRTUBE SYSTEMS

... gives you profitable ideas for using pneumatic tube systems, both conventional and automatic—including dimensional drawings, architects' data, typical installations, case histories and lots more—all in two handy catalogs.

We have copies for you... just clip this coupon to your signed letterhead and mail.



(Circle 853 for more information)

ssss tax tips sssss

Depreciation rates on office equipment

The following figures were released by the National Stationery and Office Equipment Association and are taken from Bureau Bulletin F, Federal Income Tax Bureau. They are guides to taxpayers and Bureau officers.* They are estimates based on averages and are not necessarily prescribed for any particular case.

A composite life of about 15 years has been found applicable to office equipment. When the equipment is segregated into groups, the following lives are recognized:

Average useful life (years)

Safes			 	50
Furniture, fixtures, and	filing cas	es	 	20
Mechanical equipment			 	8

Average useful life (years)

Adding machines 10	Dictation machines 6
Addressing and mailing machines 15	Duplicating machines 10
Billing machines 8	Fans, electric 10
Binders, loose-leaf 20	Folding and sealing machines 10
Blueprinting machines 15	Helmets, rescue 6
Bookkeeping machines 8	Hospital equipment 15
Cabinets and files 15	Lamps, desk and floor 10
Calculators	Linoleum 8
Call system and annunciators 14	Lockers
Cases:	Lunchroom equipment 15
Book 20	Mirrors 20
Display 20	Money machines 10
Chairs:	Numbering machines 10
Bentwood 5	Photographic machines 16
Heavy 16	Pneumatic-tube systems 20
Check perforators 10	Racks and stands 15
Check writers 8	Rugs, carpets, and mats 10
Cleaners, electric vacuum 6	Safes and vaults 50
Clocks:	Scales, counter and mail 10
Time 15	
Time-stamping 10	Settees
Wall 20	Shades, window 10
Coolers, water 10	Signs, board 10
Desks 20	Tables 15
Wardrobes 20	Typewriter 5

* Depreciation rates here quoted are not necessarily supported by the National Stationery and Office Equipment Association but are given solely for tax purposes.

FREE COPY EXECUTIVES



EAGLE-A's new, unique



...helps your secretary improve the appearance of your letters!

New aid for your business correspondence! Slips into typewriter under letterheads...helps your secretary set correct margins and center every letter perfectly. Cuts down retyping...saves time and paper. Write for yours today—use coupon below.

Also free: Sample Kit of Eagle-A Papers for all your business and office needs. Eagle-A Papers are nationally famous for their fine appearance, uniform quality and dependable printability.



CLIP THIS COUPON TO YOUR LETTERHEAD American Writing Paper Corporation Holyoke, Mass., Dept. M-1 Send your FREE Letter Placement Guide

NAME
TITLE

and Sample Kit of Eagle-A Papers:

(Circle 878 for more information)



you can place in your office is the new METROPOLITAN Group, by Imperial. Outstanding design and flawless craftsmanship make this the ultimate in luxurious office furniture. Consult your Imperial desk dealer about the new METROPOLITAN group. Or write us for particulars.



Imperial Desk Company, Evansville 7, Ind. (Circle 856 for more information)



8 ways to save on intra-company communications

REDUCED TRAFFIC AND FASTER TRANSMISSION WILL HELP REDUCE YOUR OVERHEAD

You need not have a large office to build up an appreciable cost for communications and traffic. For example, the manager of a relatively small branch office - 11 employees and 5 rooms-was recently approached by a representative of an intercom company. The salesman proposed that the man install a master box on his desk with two-way communication boxes in the other four rooms. When the prospect said his office was too small for even the few hundred dollars investment involved, the salesman suggested that he keep a tally on the number of times an intercom system would eliminate his need to leave his desk during a working day. He counted 17 times the first day, 12 the second, and 26 the third! A few days later he signed an order for intercom equipment.

It's the Big Company that Pays

In a larger firm the costs of transportation and communications can



more readily be measured in dollars and cents. For example, a large Rochester clothing manufacturer (see Management METHODS, August, 1952) installed a pneumatic dispatch tube system to handle transportation of papers between the main office, the stock control office, and the shipping office, each of which was on a different floor. The immediate gain was a saving of approximately \$2,000 per year in intracompany messenger service. More important, personnel were able to reduce their traffic about the building.

Similarly, a Philadelphia drug firm installed a conveyor belt system to transport papers in its order handling system. From the time an order is taken on the phone, through typing and credit departments to pricing, shipping, and finally the accounts receivable department, papers flow along on the belt. While the dollar savings are appreciable, since only 40 people are needed to process the tremendous traffic of hundreds of orders each day, the greatest value lies in the elimination of confusion and traffic.

Tracking Missing Persons

Even in a relatively small office, it is often difficult to locate a person at the moment he is needed. Many costconscious and service-wise organizations have found the familiar light and buzzer system will quickly pay for itself on this application alone. For plant maintenance, personnel locating systems are almost indispensable.

Along the same lines, intra-office and

intra-plant telephone systems that make telephone conferences feasible are becoming increasingly popular. A sales manager, for example, can talk to the credit department, the production manager, and the traffic man simultaneously, thus eliminating the time-consuming face-to-face conferences that are difficult to arrange and prodigal of time.

Mechanizing the Office

On the following pages are eight case histories involving different types of communication and transportation systems. While each serves a function by itself, they should be considered as a whole for, often, a combination of two or more systems is the road to optimum savings. A combination public address and internal telephone system, for example, is available. A man can be paged over the public address, but as soon as he picks up a receiver to answer the call, the P.A. system is automatically cut off and the caller and answerer are connected by telephone.

In considering the following case histories, it is important, of course, to think in terms of your own problems. Is traffic excessive between work centers in your business? Are executive personnel or highly skilled workers frequently interrupted, thus breaking the even flow of their efforts? Do you find yourself leaving your own desk too often? Is the cost of intra-company messenger service excessive? Can key personnel be located without considerable timeloss? (next page, please)

LOOK! NO HANDS!



Conveyor unloads automatically (available with automatic loading, too!). Automatic delivery of mail to the mail room eliminates bottleneck mail drops.

1 Lever Brothers Company has achieved faster and more efficient distribution of mail by mechanical means. Incoming mail is dispersed via a conveyor system that cuts delivery time to 1/3 of the amount usually required by messengers. The conveyor operates automatically

and saves about \$150 a week in mail distribution costs, Some other advantages: elevators are no longer crowded by messengers; outgoing mail is delivered to the mail room automatically since mail drops are eliminated; 60% less space is required than in other systems; quiet operation eliminates special sound deadening insulation. Here's how the conveyor system works: incoming mail is first delivered to the main station on the second floor. It is sorted there and put into lightweight metal baskets which fit onto the continuously moving conveyor chain. Pushing a button sends the baskets away to any desired station on any floor. Up to 41/2 tons of mail, books, records, samples and other materials can be transported in one hour. Numerous safety devices installed throughout the entire system, insure against any possible mishandling or error in the simple operation. Equally important, upkeep is negligible.

(Circle 816 for more information)

WAITING FOR ORDERS



3 The Northwestern Drug Company, Minneapolis, Minnesota, had the problem of speeding the flow of filled orders through the bottleneck in the order checking department on the first floor. A pneumatic tube system was the answer. It consists of 3 dispatching lines from the first floor order checkers. Side inlets at the Order Department on the second floor go to the

third, fourth and fifth floor order fillers. A common return from the three floors goes to the first and mail orders are received at the second floor order department, where they are written and broken up into the component parts which can be filled by the third, fourth and fifth floors respectively. These orders are dispatched via the pneumatic tube. Drug orders are filled on the upper floors, sent down via a spiral chute, then onto a roller conveyor to the "order checker" stations. If any items are missing, damaged or incorrectly filled, a requisition is placed in a document carrier and dispatched to one of the upper floors. There action is taken and the corrected item is sent back. The tube system thus eliminates the need for telephone attendants on the third, fourth and fifth floors; eliminates nine telephones; and increases the number of completed orders per day by 10

(Circle 817 for more information)

MISSION ACCOMPLISHED



2 The experience of a Thompson Products, Inc., Cleveland plant clearly shows the value of two-way radios in increasing the efficiency of communications systems. For many years each department in this plant operated its own material handling trucks. This proved wasteful and was scrapped in favor of a plan which controlled all trucks through a central department. The

key problem was what means of intra-plant communications would prove most effective in keeping the trucks in contact with the central control point. At first, a supervisor contacted all truck operators personally. His job became increasingly difficult as the plant was enlarged and the tonnage grew. Next, a flasher system of red signal lights spotted about the plant was tried. The supposition was that the driver of an empty truck would come in sight of one of the lights and stop for orders. Finally, a two-way radio system was installed. (See cover photo). This method proved successful. During the time the first two methods were used some trucks were in operation only 20% of the time and others only 50% of the time. Today, most trucks are operating 92% of the time. Before, 35 requests for trucks per 8 hour day was the average. Now, the average is 190 requests per 8 hour day!

(Circle 818 for more information)

WHAT'S THE GOOD WORD?



Area foreman checks telescriber receiver for information from Production Control Office or other production areas.

4 A large manufacturing company noticed that its job progress records were lagging 48 to 96 hours behind the actual status of the job. Even when additional clerks were hired, there was little improvement in job progress recording. A telescriber system (which both transmits and receives handwritten messages) was

installed to provide instantaneous communications throughout widely scattered manufacturing control centers. In addition to reporting job progress, the system is used for relaying rush orders, schedule changes, and partial shipment releases; as well as general paging and announcing. Excessive stock chasing has been eliminated. Clerical effort in getting job movements to progress records has been minimized (the 48 to 96 hour lag mentioned before has been eliminated). Productivity of personnel and machines has been substantially increased. Also misunderstandings have been cut to a minimum.

And last but certainly not least in importance is this fact: the new equipment has helped this company practically solve its major problem of decentralizing machine loading work. Instantaneous written communications have brought wide-flung areas closer together, thus eliminating bottlenecks.

(Circle 819 for more information)

So You Buy a Duplicator—Then What?

... Good equipment alone does not make for modern office mechanization.

Business organizations buy duplicators to make copies—to save time and to save money. But suppose inept operation takes extra work-hours that increase cost. Suppose supplies are wasted. And suppose the copies are second-rate. These things can happen—needlessly.

... What management needs to know.

The worthwhile savings that are possible with a modern duplicator hinge on people and time. In short, the savings depend on proper instruction. As with any equipment, maximum savings come when the machine is used up to its maximum efficiency.

That brings into sharp focus the responsibility of the salesman who sells you the duplicator.

To be of real value the salesman must be able and willing to instruct your people in the new techniques of MODERN duplicating... and keep right on with that instruction as new developments come along.

That kind of instruction "comes with the machine" when you buy an A. B. Dick mimeograph or spirit duplicator. It is the day-in and day-out work of the A. B. Dick Company distributor salesman. He has practical knowledge of what the equipment can do and how the work is done. It is the practical knowledge that comes from first-hand experience with actual applications.

And so here is a suggestion. If you are not enjoying the worthwhile savings possible with MODERN duplicating, call your A. B. Dick distributor. You'll find him listed under Duplicating Machines in the classified section of your phone book.

A. B. Dick mimeograph products are for use with all makes of suitable stencil duplicating products.





(Circle 870 for more information)

WIRED FOR SOUND



On every floor . . . down every corridor . . . cone-type speakers provide an up-to-date paging system for 13½ acre Carrier Corporation plant at Syracuse, N. Y.

5 To serve all sections of its extensive 131/2 acre heavy equipment plant, the Carrier Corporation of Syracuse, N. Y. installed a voice paging system. It consists of rackmounted amplifying and relay equipment and an array of more than 200 loudspeakers, including

both paging trumpets for use in large open areas and cone-type speakers for use in corridors. It is completely flexible and functional, and is designed to provide efficient communication between the main plant and an auxiliary plant eight miles distant. A priority-type relay circuit allows four telephone operators at the main plant to take over complete control of the system in the event of emergencies. Twelve power amplifiers are necessary to cover all areas of the large plant. They are so constructed that failure of any individual amplifier will not affect the over-all operation of the system. Engineers have designed the equipment to overcome noise levels approximating that of thunder or heavy street traffic. The system has proved an economical and efficient method of uniting both plants with a single communication system, and it has saved employee and executive time.

(Circle 820 for more information)

THE "INSIDE" STORY



6 Surveys have shown that from 50% to 82% of the telephone traffic in most plants or offices consists of "inside" calls. Realizing this fact Geo. B. Carpenter & Co., Chicago, Ill., decided to install a system of "inside" telephones to handle all internal communication. The equipment is similar in appearance to the conventional telephone, and it works in the same way, except for these two interesting distinctions: It is completely

automatic, thus allowing the switchboard operator to concentrate fully on "outside" calls. It is owned by the user—bringing the same convenience and economy that result from owning rather than renting most other types of office equipment.

These two factors result in a smaller switchboard for "outside" calls, and thus switchboard operators are available for other work. Also, fewer rented telephones are necessary, and the monthly telephone bill for rented equipment is substantially reduced. An executive of the Carpenter firm has this to say about the "inside" system: "With our own system, everyone is able to finish his long-distance telephoning faster because he can get a lot of the information he needs over his "inside" telephone . . . eliminating call-backs to correct errors. Each month we save approximately \$260."

(Circle 821 for more information)

PICK UP THE PHONE



Modern signalling system puts switchboard operator in immediate touch with busy executives. This typical installation does away with any problem of "missing persons."

7 The New York advertising firm of H. B. Humphrey, Alley & Richards has installed a chimes signalling system in order to increase the efficiency of its intra-office communications. It is used to contact executives who are wanted for telephone calls, conferences, or other office matters. Each executive has

his own code number. To locate an individual, the firm's switchboard operator slides a selector lever to the individual's name imprinted on a panel. When the operator applies a slight pressure on the lever, that individual's code is sounded on all signal chimes throughout the building. The code signal is repeated until the person being sought communicates with the switchboard, and the lever is returned to its normal position.

The first reaction throughout the agency was one of skepticism. But the system proved its value and has saved valuable executive time. It has been far more efficient than the old system of indiscriminate telephone calls from department to department.

Moreover, the soft-toned chimes which attract the attention of the person wanted, do not disturb others.

(Circle 822 for more information)

SALESMAN WITH TV CAMERA



One worker, with a camera trained on a style show, demonstration, or exhibit taking place on an upper floor, can influence the store traffic and the volume of sales on the ground floor.

8 Stores with more than one floor always face the problem of getting people to move from the ground floor to floors above. An internal television network has been the answer to this problem for several firms. The camera picks up style shows, demonstrations and exhibits on upper floors, which are instantly

seen on viewer screens on the ground floor where crowds are greater. Though a factor, novelty is not intra-store television's main appeal. It is a proven booster of sales. Surveys have shown that intra-store television receivers, placed at points of traffic density or at points where customers wait for service, can be expected to lure shoppers to departments not necessarily included in their shopping plans. At one large department store, intra-store television increased store traffic approximately 30 percent. Of the 4,913 shoppers interviewed, 2,044 had actually made purchases while visiting the stores. Thus 41.2% of the store traffic actually meant sales. And of these shoppers, 24% were reported as purchasing items that they had not intended to purchase when they came in. Although few shoppers saw the entire show, fewer than 10% failed to recall any of the items televised, emphasizing its merchandising effectiveness.

(Circle 823 for more information)

"Better Seating Reduces Work Fatigue

In Our Regional Offices"

Says Charles Lahr, Jr., United States Plywood Corporation. He thanks Cosco seating for less absenteeism...higher work output.



COSCO CHAIRS

Are Designed By Seating Engineers To Reduce Fatigue... Increase Efficiency!

Like the famous "Cosco Executive" and other Cosco office chairs, this handsome posture-right Cosco side chair is engineered to give superlative comfort. It takes the fatigue out of office conferences... puts your office guests at ease... in reception room, conference room or private office.

With sturdy all-steel construction, foam-rubber-cushioned seat, Tufflex-padded contour backrest and DuPont "Fabrilite" upholstery, here is a chair that is practically indestructible. And

its extended legs prevent wall-marring. Frame is finished in Bonderized (baked on) enamel. Enamel and upholstery in choice of colors. For full details, mail coupon today.

Model 18-TA
The COSCO
Executive
\$47.50
(49.50 in Zone 2)

Model 15-F Secretarial \$29.95 (\$31.00 in Zone 2)





MODEL 20-LA
COSCO CONFERENCE
SPECIAL SIDE CHAIR
Only

\$27<u>50</u>*

BETTER SEATING means BETTER WORK

HAMILTON MANUFACTURING CORPORATION

Columbus, Indiana



*\$28.50 in Zone 2: Florida, Texas and 11 Western States Hamilton Manufacturing Corporation
Dept. MM-2, Columbus, Indiana
Yes, I should like to have your data on better
office seating. I am especially interested in
Secretarial Chairs
Executive Chairs
Side Chairs

(Circle 858 for more information)

methods asks the experts

THIS MONTH'S EXPERT



Willard F. Rockwell, Jr.

President, Rockwell Manufacturing Co.
Pittsburgh, Pa.

An industrial engineer, W. F. Rockwell, Jr. has been associated with his and other companies in accounting, manufacturing and engineering capacities for over fifteen years. He has been president and a director of Rockwell Manufacturing Company since March 3, 1947.

In 1941, Mr. Rockwell represented his company on an "industrial exploration tour" of six South American countries. This tour was arranged by the National Research Council in co-operation with the Inter-American Development Commission. In 1946, he was a member of a group of American industrialists which made a survey of Scandinavian research and industry.

Active participation in trade associations

pays off for us

Often someone asks me: "How active are your management people in trade associations?"

My answer is always—it is a policy of the Rockwell Manufacturing Company to encourage department heads to belong to and participate in useful trade or technical associations in their own fields. Because association membership can take a lot of time, we expect a reasonable return in one of several ways.

Our evaluation of a reasonable return is found in the answers to these questions which we ask of our people about their association activities:

- —Is the association helping to broaden the market for our products and services?
- —Does it help you keep up-to-date with new technological developments?
- —Does your association have clearly defined objectives to which we, as a company, should subscribe?
- —Are you more effective in your job as the result of your association work?
- —Does the association produce specific industry, product, or marketing statistics and data which can be useful to our management planning and operation?

Objective answers to these questions quickly tell us how valuable each association is to Rockwell. We have noticed a trend recently to start societies or trade groups on rather thin purpose. As a consequence many useful ones thereby lose stature. Business needs many of these groups. A check, such as just outlined, by each company on the usefulness of its memberships will help keep associations on a definite track.

Rockwell's affiliations with trade and professional societies are broad. Here, for example, is a brief listing of a representative group of associations with which Rockwell and its divisions are

Does the association produce specific industry, product, or marketing statistics and data which can be useful to our management planning and operation?

associated:

National Industrial Conference Board

American Management Association

Machinery and Allied Products Institute

National Management Council Gas Appliance Manufacturers Association

American Gas Association American Petroleum Institute

American Petroleum Institute American Society of Mechanical Engineers

National Industrial Traffic League

American Institute of Management

National Association of Cost Accountants

American Marketing Association Canadian Gas Association

American Waterworks Association

American Society of Corporate Secretaries, Inc.

National Tax Association

National Industrial Advertisers Association

Independent Natural Gas Association of America

Chamber of Commerce of the United States

In addition to these national associations, Rockwell employees belong to dozens of others. But they are all carefully chosen. They have to be. In the United States today there are over 4,000 trade, professional, and civic associations. Of that group over 1900 are trade associations with a membership of over 1,000,000 business firms. A company like ours must be selective in its choice of trade and professional groups.

To us one of the most important functions of a trade association is to act as a clearing house for important information and data useful to the industry it represents. The dissemination of product and process trends, discussions of market and manufacturing developments are a few examples of how trade associations can be of value.

Does active trade association parti-

Is the association helping to broaden the market for our products and services?

Does it help you keep up-todate with new technological developments?

cipation pay off for Rockwell Manufacturing Company?

Here are the answers of several of our management personnel.

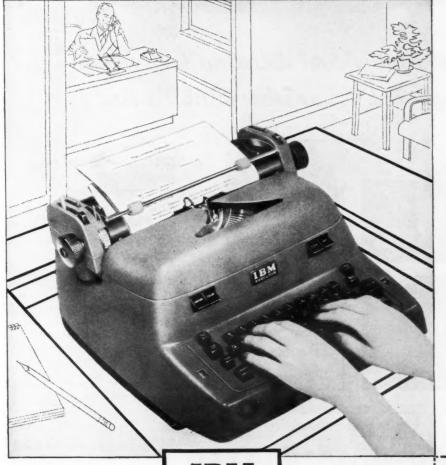
A. J. Bruens, Traffic Manager:

"We feel our membership in the National Industrial Traffic League has afforded us many advantages. For example, the railroads have recently been sponsoring a project on tariff improvement which was brought about through recommendation of the League through its Rate Construction and Tariff Committees. This may be a long term proposition but the results should save carriers and shippers alike millions of dollars annually. The League also furnishes us with a weekly newsletter which is a concise, up-to-the-minute account of current transportation developments and problems. This bulletin also includes a detailed report on the weekly carloadings as compared to previous weeks and years. This information, which is a good business barometer, is passed on to our Sales Department."

W. F. Weimer, Advertising Manager:

"I have long felt that belonging to an association which covered the field of advertising was beneficial because there's something to be gained by fraternizing with people who are confronted with problems similar to your own. For example, as Chairman of the Convention and Exhibits Committee of the National Industrial Advertisers Association I found that it compelled me to become a student of this particular phase of our advertising, consequently as a result of working on this committee I obtained information and ideas which not only improved our exhibits physically but showed me how to obtain better results." (next page, please)

Do Your Letters Have That EXECUTIVE* APPEARANCE?



Making an excellent impression is, of course, part of any executive's job. Helping you do just that with every letter you send out is the particular function of the IBM Electric Executive* Typewriter.

It's not only the distinctive type faces from which you can choose; it's the spacing of each character in every word and line that gives your letters that "Executive appearance."

Next time you receive a letter typed on an IBM Executive Typewriter, compare it with others in the same mail. Better yet, telephone or write the nearest IBM office today, or mail the coupon below. We'll be glad to show you the difference an IBM Executive can make in helping you make the best impression.

IBM *

Electric Typewriters

INTERNATIONAL BUSINESS MACHINES

TRADE MARKS

IBM, Dept.MA 590 Madison Ave., New York 22, N.Y.

- ☐ I'd like to see the IBM Electric Executive Typewriter.
- ☐ Please send brochure.

Name____

...

City State

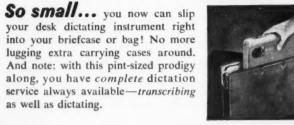
That's Hanny

(Circle 854 for more information)

Meet the V.P.!

The <u>new-fashioned individual dictating instrument</u> with the trim, <u>book look</u> ... another EDISON first!

So sturdy... because there's solid Edison quality beneath the V. P.'s striking good looks! It's built to take the toughest daily desk use! Luxuriously designed, magnificently engineered, it will win your respect as a tireless office companion.



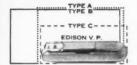




So light... you simply tuck it under your arm—like a book! Take your V. P. along—to meetings, conferences, conventions. In the office or at home, cross-town or cross-country, your personal, dependable "secretary" records as you go, like a high-speed camera!

... there's no comparison

between the V. P. and other individual dictating instruments! The diagram shows you the measure of Edison's amazing achieve-



ment. The V. P. is smallest, lightest, easiest to carry—and it's EDISON all the way, from its unique 4-in-1 control and Automatic Disc Positioning to its Diamond Recording. Yet it's priced below the market!

EDISON VOICEWRITER

The superb Edison Diamond Disc captures the full tonal range of Edison High Definition Recording. It is standard—and *interchangeable*—on all Edison disc equipment. Thus, the V. P. integrates perfectly with Edison Televoice, the new-fashioned *phone* system of dictation.



TAKE 11 MINUTES TO SEE IT IN ACTION!

We'll be glad to demonstrate
the V. P. to you—in only 11
minutes—at your convenience.
No obligation. Send coupon
—or phone nearest Edison
Voicewritter representative
(see classified directory in major cities).

(Circle 867 for more information)

EDISON (*Ediphone Div.*), **35**Lakeside Ave., W. Orange, N. J. All right—send the V. P. and your representative around. I'll give them 11 minutes.

NAME	
TITLE	COMPANY
ADDRESS	
CITY	ZONE STATE

C. Warner McVicar, Asst. Vice President, Purchasing:

"In my work with the Purchasing Agents Association of Pittsburgh and affiliated purchasing associations throughout the country, I have spoken before hundreds of industrial purchasing agents. In my discussions with them I tell the Rockwell story—where our plants are located, products we manufacture, how those products are used.

Does your association have clearly defined objectives to which we, as a company, should subscribe?

Are you more effective in your job as the result of your association work?

In turn I learn their story, and how we can use their products and services. At the conclusion of my talk, I offer to send a copy of the Rockwell Purchasing Manual to any purchasing agent who is interested in using all or any part of it in the preparation of a similar manual for his company. At the same time, I receive valuable purchasing information from them. Yes, the benefits of my association activities are far reaching."

K. W. Hutchins, Manager, Industrial Engineering:

"As a result of a talk given at a Society for the Advancement of Management conference, I learned of a very effective way being used by General Motors Corp. for measuring, stimulating, and evaluating improvements in production methods. We are now instituting a similar program in conjunction with our present one to be certain that Rockwell is continually alert in improving its production methods so that we can always supply to our customers improved products at the lowest possible cost."

Just a few examples, but they should clinch the point. Active association participation does pay off for us—when the association meets our check list of evaluation yardsticks! m/m





Improved salesman's call report simplifies home-office control

NEW FORMS SAVE TIME, SUBSTANTIALLY INCREASE NUMBER OF REPORTS FROM THE FIELD

Because the Clark Equipment Company is in a highly technical field, it is necessary to have quite detailed call reports from their salesmen. In addition, multiple copies of the forms are required for study by a number of different home office departments.

To solve their problem, they devised a multiple form set which includes a Whiteprint Master sheet. In addition to the original and the Whiteprint Master, three 1-time carbon copies are immediately available for use in the field, and additional copies for home office use are produced from the master.

How The System Works

In use, the salesman makes out the report in handwriting or on a type-writer. All of the necessary technical data required by the firm can be written on the report. In many cases drawings or additional data may be required. When this is necessary, a Call Report Continuation form is used. This is constructed like the Call Report except that the printed area consists of the heading only. The large blank area allows sufficient room for drawings, notes, and other special technical information.

In distributing the report, part I is

given to the dealer, part II is forwarded to the home office, part III is sent to the regional office and part IV is the salesman's copy.

When part II is received (the White-print Master) in the home office, the sales department determines the number of copies required. These are made from the Master on a copying machine. The copies are sent to all other departments involved, such as engineering, field service, application, advertising, and others, where they are studied for customer and field requirements, technical requirements and as a guide for management action.

Advantages Of The System

Among the many advantages claimed by Clark, are:

- 1. The Call Report sets are ready-towrite, with no delay for carbon stuffing. 2. The use of 1-time carbon assures sharp, legible copies, with new carbons for each set.
- 3. Multiple-part sets provide all copies needed for immediate distribution in the field, and, in addition, a White-print Master to produce all needed home office copies.
- 4. Because of the convenience and time saving features, salesmen's resistance to the preparation of Call Reports has been reduced. m/m

CALL REPORT CLARK EQUIPMENT COMPANY INDUSTRIAL TRUCK DIVISION ORGANIZATION	1 4 7 10 29 30 32 34	63 65 67 69 73	25 27 Rec'd 49 51 Rec'd	Dealer Region Foctory Date of Call By	BUSINGS ACTIVITY	
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DEALER						

A bound, one-time carbon, call report set, adopted by the Industrial Truck Division of Clark Equipment Company of Battle Creek, Michigan, has proven ideally suited for their salesmen's reports. The four-part form has part II printed on Whiteprint Master paper for use in making additional copies for home office use.

THE ADDRESSING POROTYPER

- Addresses your envelopes and letterheads in one operation. With the Addressing Robotyper you can cut addressing and checking time in half!
- Produces twice as many copies in a single typing as one electric typewriter, alone... three times the capacity of a single typewriter when linked with two!
- Makes automatic typewriting more practical than over before . . . and—Robotyper machines write personal letters.

See Addressing Robotypers and other Robotyper machines at coming business shows.

Chicago: March 2-5 Southern California at Los Angeles: March 24-27

Get the complete facts and see how the Addressing Robotyper can save time and money for your business. Mail this coupon today.

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A new kind of sales tool that sells hard when you need it most

Not so long ago the slide chart fell in the "gimmick" class. Today, the pattern has changed. Salesmanagers, in a multitude of different lines, are investing millions to develop and distribute slide charts of their own.

The virtues of the slide chart fall into four categories.

1. THEY BUILD A PIN-POINTED PROSPECT LIST. For example, a compressor manufacturer was urging salesmen to make two cold calls daily, at \$5.00 a call, to build a prospect list. Over a period of ten years, these men had called on about 100,000 buying units. Cost-\$500,000! Yet, all business during this period came from only 5,026 accounts. Lost order reports mentioned about 5,000 others. Obviously, 90,000 people had been called on who either were not prospects, or were being cultivated too thinly to be impressed. With the offer of a slide chart in their advertising, the company obtained a list of 9,847 bona fide prospects in three weeks' time for only 15 cents per name. The technical nature of the chart weeded out most of the "curiosity seekers."

2. THEY PRODUCE INQUIRIES AT THE BUYING MOMENT. One of the quickest ways to get more orders with the same sales force is to get more opportunities to quote at the moment the prospect is thinking of buying. For example, a large manufacturer wanted inquiries from elevator cable prospects at the buying moment. A slide chart was developed which calculated and determined how much life remained in elevator cables. It was distributed free to building managers and engineers. These people use the slide chart from time to time to see if elevator cables needed to be replaced. When a cable does have to be replaced, the name of the firm on the slide chart confronts the prospect, and a salesman gets a call.

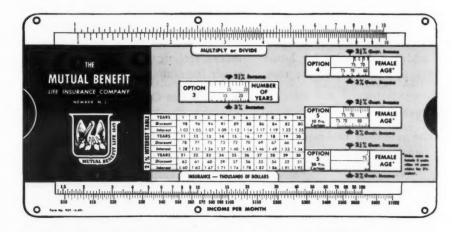
3. THEY PUT ANSWERS AT THE SALESMAN'S FINGER TIPS. The average salesman spends about two hours a day talking to prospects. One hour saved can increase effective selling time 50 percent. Slide charts do away with thumbing through handbooks and checking back for errors.

One company discovered that the use of slide charts saved its salesmen valuable time by dramatizing facts so they could be presented quickly thus eliminating hours of "educational" selling. In another case, an executive of a company which makes seat covers for automobiles had this to say about slide charts: "they are invaluable as a sales aid and time saver, in addition to being the easiest way to find the proper

fitting cover for the customer's car."

4. THEY PRESENT THE SALES MESSAGE GRAPHICALLY. The value of pictures in putting over a sales message is obvious. Slide charts can be more than just pictures. Some are actually moving pictures. One slide chart shows a hydraulic brake system in operation. The salesman presses the brake pedal, pistons and valves move in unison, and the salesman gets the story across instantly.

Prices of slide charts range from 3¢ to \$3.00 with the average around 15¢. This economical sales tool will last for years, delivering your sales message again and again at the right moment. Moreover, they make an ideal advertising "give away." m/m



These two slide charts are typical of hundreds used by business and industry.

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thought starters



Cleverly designed forms speed payroll department paper work

\$25 IDEA

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for

from J. M. Dooling, Office Mgr., James P. O'Donnell, Engineers, New York, N. Y.

For some time our payroll department was burdened with payroll tax work sheets which had to be filed for a number of years after the actual tax forms were prepared and mailed. The former system required that headings be set up by either pen or typewriter, the columns be ruled and that the clerk preparing the work sheets have the correct number of names on each sheet.

To eliminate unnecessarily repetition, blurred typing and ruling, one master sheet was prepared and was offset for general use. The offset sheet included all necessary information to prepare all quarterly tax returns and could be proven against the regular payroll records. This master offset sheet contained a double ruled line fourteen spaces down from the top in the "name" column to correspond with the

fourteen spaces provided on page one of the Employer's Quarterly Federal Tax Return #941. By ignoring the double line on the master work sheet, 21 names could be included on the page, corresponding to the 21 names normally permitted by double spaced typing on the continuation sheet (941a) of the Employer's Quarterly Federal Tax Return (#941).

At the bottom of the master work sheet was typed in single spacing: Totals for page 1, totals for page 2, totals for page 3, etc. Below this was typed "Totals for all pages." The single pages obtained by offset contained all of the "total" designations. The pages were then trimmed on a cutting board so that the first page (with 14 names) indicated "Total for page 1," the second page, which would contain the full 21 names was trimmed just below the line "Totals for page 2," etc. Thus when completed and stapled together, each bundle of trimmed work sheets permitted visible totals for each separate page. The final page, bottom line reads "Totals for all pages" permitting a "proof" summary without turning pages.

OF-23			JAMES P	O'DONNELL.	Engineers					RTER ENDING	
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	TOTALS FOR PAGE SIX				-		-		-		
	TOTALS FOR PAGE SEVEN				-	1	-				



(Circle 827 for more information)



(Circle 864 for more information)



Business tests prove SoundScriber requires 50% fewer motions. You save time dictating letters, reports, memos; recording 'phone calls, sales meetings, interviews ... plus the hours gained by freeing yourself and your secretary from personal dictation.

Today, more and more busy executives look to SoundScriber to streamline their working day. Learn how this versatile, always-ready "secretary" can make important savings of time and money throughout your organization. Mail coupon today.

Only SoundScriber Offers You:

- 1. Automatic On-the-Disc Indexing.
- 2. Two Arm Flexibility.
- 3. Mail-Chute Size Discs.
- 4. Lightest All-Purpose Machine.

only dictation disc useable on long playing phonographs.

SEND TODAY

(Circle 838 for more information)

TABULATING thought Starter

Novel application simplifies identification of tab cards

In a recent edition of Punch, the publication of the Pennsylvania chapter of the National Tabulating Management Society, Mr. Allen B. Adams, of the Budd Company, reports an interesting tab card identification system. His company uses a brush pen for the striping of tabulating cards other than those that come from the manufacturer already striped and colored.

Brush pens are available with various colors of ink, and the ink is quick drying and opaque. Cards are vertically striped merely by feeding them into the sorter face up and gently holding the pen against the contact roller with the sorting brush in a raised position. As the cards pass under the brush pen they are neatly striped at the speed of 450 per minute. The application is used in many instances to put a red stripe on cards to indicate credits. Other forms are striped for use on special jobs in order to keep them from getting mixed up with regular work. Cards may be striped to indicate what punching fields are being used.

The card illustrated has a black stripe indicating that the punching fields at the bottom of the card are being used rather than the fields at the top.



MAINTENANCE thought 6 starter

New business film features plant maintenance operations

How a number of the countries' leading industrial plants have effected new efficiencies and marked economies by employing fork-lift trucks and towing



tractors in plant maintenance operations, is shown dramatically in a new 15 minute motion picture.

The new sound-movie also features the use of industrial radio (see page 13) in the operation of a fork-truck fleet working in plant, maintenance and materials handling activities.

The film is available to plant executives, transportation and materials handling groups, foremen's clubs, and others with a legitimate interest in plant, maintenance and materials handling operations, on a loan basis.

For more information on how to obtain the film, Circle number 813 on the Reader Service Card.

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Mobile printing unit aids psychological warfare activities

A high speed mobile printing unit, capable of turning out 40,000 leaflets an hour in any one of a dozen foreign languages, is the latest development in psychological warfare.

The unit, the first of five now being built, consists of two 10-ton trailers, each 26 feet long. One is an editorial trailer for a staff consisting of a Propaganda Officer, 3 script-writers, 2 artists and 2 Vari-Typer operators. These typing machines have instantly changeable type, permitting not only change in type faces and sizes, but from one language to another. A coding system will enable soldiers who neither speak nor read a foreign language to write



copy in the language quickly and accurately.

The second trailer contains photographic and plate-making equipment, together with a specially built high speed lithograph press.

While the equipment itself may have little application to private industry, the techniques used may be applied by many large companies in employee relations and similar activities.



VISIrecord ... the "inside" story

developed in the past thinty-five years. It combines the best features of vertical (or blind) systems. It combines the best features of the method is called Visible Vertical Filing. Cards are filed in tubs or desk units, offset in nows with every card in the unit visible. It is compact making it possible to have thousands of records instantly accessible to an operator at desk level; which lightning fast in four to six seconds; flexible - permitting hundreds of different card sizes and design combinations are proven increased efficiency with either hand-posted machine-posted facsimile-posted records

provides for over 3,900 different combinations of housing equipment to assure ideal work place arrangement and minimize fatigue. They range from small portable trays housing anywhere from 200 to 2,000 records to large desk units housing from 40,000 to 50,000 records a unit for every need. Visible Vertical margins carry key data which permits sight scanning of over 11,000 records per hour on codings, balances, maximum and minimum inventory, etc. without touching a single Card.

Its economy is well proven by testimonials of thousands of satisfied users including Federal, State, & Municipal Governments as well as the country's leading/businesses/and/industries, Installations/on voluminous/active records have usually resulted in actual clerical savings of from 40 to 60% for concurrent with improved controls and increased profits. Perhaps the most significant testimonial is the number of different key records that the average large user has switched to many use for 20 to 40 different major record-keeping applications.

the primary advantages that have enabled to accomplish these savings for others can master your necord keeping problems because is hand tailored to fit your business. This is the story you should hear-just call or write us for full details.

VISIrecord, Inc. Copiague, Long Island, N. Y.

Offices in principal cities.

In Canada, VISIrecord of Canada Ltd., Toronto 1, Ontario In Mexico, VISIrecords de Mexico S.A., Mexico City

The World's fastest visible record-keeping system

(Circle 831 for more information)



Please send me the free informative booklet on the Remington Rand All-Electric Adding Machine, AD 567.

Name_____Title____

ddress____

City_____Zone___State___

(Circle 841 for more information)

Company_

representative for a demonstration . . . or

mail the coupon for your free copy of the

descriptive booklet shown here.



Invoicing can be speeded by pre-printing item descriptions



from J. M. Hanley, Systems Supervisor Distillation Products Industries Rochester, New York

Few manufacturing concerns, to my knowledge, follow the precedent set by smaller retail organizations in preprinting "description" on invoice forms. This, of course, is due to the many varied products handled by manufacturing organizations. We, however, have recently made a study of the shipments in our Vitamin Division and find that certain products are ordered repeatedly enough to warrant the printing of special invoices for same. As a result of this survey, we have standardized the description on 5 or 6 products to the point that we have special invoices printed for these 5 or 6 products. Of course, there are many products and deviations from the standard products that we sell that preclude any wholesale printing of the invoice; for

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these we retain the standard type invoice-set.

A review of the frequency with which items are ordered could, in many cases, warrant the pre-printing of the product description. In our own case, we have found it much more economical to have the forms printed than to have the product information typed.



Novel cash register application tabulates vital statistics

A good example of how a standard business machine may be applied to a completely new application can be found in the examples set by Mr. Andrew Casolino, Registrar of Vital Statistics, New Haven, Connecticut. The machine is an ordinary cash register (see cut). But in Mr. Casolino's application, it not only records cash income in his office but also tabulates birth, death and marriage totals. The office



staff formerly had to compile the totals daily, weekly and monthly. The new machine keeps a running total.

The classification breakdown of the New Haven register follows:

Miscellaneous

VS 13 Births \$1.00 VS 16 Births \$1.00 Wallet Births 50¢ Burial Permits 50¢ 15B & 15C Deaths \$1.00 Regular Marriage \$1.00 VS 14 & 14B Marriage \$1.00 Marriage License \$2.00 Miscellaneous



MOVABLE WALLS GIVE YOU

The real efficiency of an office layout depends upon how adaptable it is to changes in need. A layout subdivided by immovable, masonry-type walls becomes frozen space, loses its efficiency as soon as space requirements change.

Mills Movable Walls give you Space Control, enable you to adapt your layout to changing requirements, quickly, easily and at very low

night or during a week end without interrupting normal routine.

Efficiently mobile, Mills Walls are also distinctively modern and dignified, permanent in function and structural stability, require no maintenance except occasional washing to keep them looking new and attractive.

The new Mills Catalog No. 53 is a practical, 48-page work book on Space Control. Fully illustrated with typical installations, it contains complete de-

can be accomplished in a matter of hours, over HE MILLS COMPANY . 983 WAYSIDE ROAD, CLEVELAND 10, OHIO

(Circle 849 for more information)

Here's what happened in some of the 12,000 cases where Produc-Trol went to work for management

Assembly line shut-down prevented "How in H— can you control a business with some punched holes and string?" Those were the exact words of the Vice-President of a large industrial plant, and they so discouraged his sub-ordinates that for a period of ten months nothing was done to further the much needed controls. Then a new production man was hired to do a job. In spite of the scoffers he decided to apply Produc-Trol to that job. Produc-Trol was installed to control purchases, shop orders and parts available for assembly. Within 24 hours it showed up the fact that only two days' supply of an important item was on hand. The entire cost of installation was immediately paid for because an assembly line shut-down was prevented. Some other important information was also brought out into the open when it was found that a sufficient supply of certain other items to complete the contract were on hand - yet additional quantities were still being manufactured. This information saved many man hours, machine hours, and dollars of profit that might have been completely lost.

\$20,000 pay roll saving in 1 department A heavy manufacturing plant was failing to maintain a balanced flow of parts for assembly. Expeditors trying to check all orders, actually controlled none. PRODUC-TROL was installed in one department. Result: exceptional orders were spotlighted for action and 7 expeditors eliminated at an annual pay roll saving of more than \$20,000. Manufacturing Superintendent states, "I've proposed to management to survey all departments and install PRODUC-TROL."

Manufacturing office force cut from 21 to 5 A major breakdown in the main assembly line of a large manufacturer with a reputation for capable management was traced to one of the contributing departments. An all-out effort was made to correct the condition: additional help was put in, reports installed and statistical controls added. All factors were examined and the exceptional conditions were culled out for corrective action. But by that time the damage had been done; current production schedules had to be abandoned and all manufacturing orders rescheduled. Delivery promises could not be met. Management, ready to try anything, installed PRODUC-TROL. The General Manager told us later: "All the information we sweated for, and got too late to use, comes to us immediately and automatically with PRODUC-TROL. Now we can anticipate bad situations and act before they develop. Our manufacturing office force has dwindled from 21 to 5, and reams of reports and analyses have been eliminated. PRO-DUC-TROL brought order out of chaos in a matter of weeks. Its simplicity really pays off!"

Costing simplified — and far more accurate A large western manufacturing company was trying to establish manufacturing costs for the components of fabricated parts, but set-up time varied so widely that a standard couldn't be found. Installation of PRODUC-TROL solved the problem, immediately revealed 15 orders currently in process for the same item. The Vice-President and General Manager tells us, "With PRODUC-TROL, it's a matter of minutes to determine total requirements for a particular item, issue one order, charge off set-up time only once and manufacture an economical quantity. The set-up time we were previously charging against these items was out of line. In fact, it's only since we've had PRODUC-TROL that we've been able to get a true line on our manufacturing costs . . . and we're doing this job with 8 fewer people than before."

Inventory automatically geared to production On several occasions, production and inventory problems caused a drug manufacturer to destroy valuable chemicals for lack of containers or caps. At other times large shipments were held up for lack of caps, labels or boxes. Some months after PRODUC-TROL was installed, the president wrote, "Until we installed PRODUC-TROL, we put more work into trying to keep inventory in line with production requirements than we did manufacturing drugs. PRODUC-TROL does this automatically—and tells us what we want to know when we need to know it."

\$165,000 saved by timely information A Connecticut company opened a new plant in Vermont. The manager had heard of the very successful job done by PRODUC-TROL in the main plant but he had only a few items to control and could "keep it in his head," decided to put off installation for a while to "hold down expenses." Some months later, a new planning superintendent was sent to the plant, immediately installed PRODUC-TROL. Apparent at once was an item that startled everybody: against a contract to terminate in 2 months, there was a surplus inventory of \$150,000 as well as \$165,000 still on unfilled orders! PRODUC-TROL promptly called attention to the exceptional conditions without requiring analysis of all items. Says the Planning Superintendent: "We're still stuck with \$150,000 worth of useless parts, but if PRODUC-TROL hadn't given us the facts in time to cancel, we'd be out \$315,000."

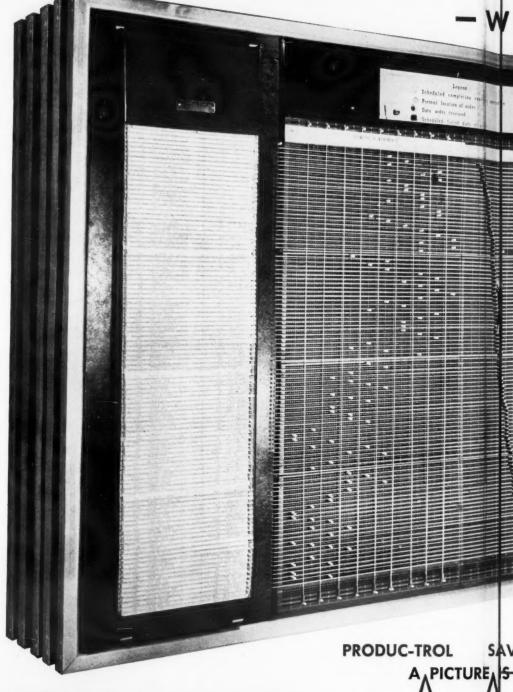
Penalties avoided and costs trimmed A Michigan building contractor was setting up his projects on PRODUC-TROL. In putting in a \$150,000 building, a potentially critical situation caught his eye: construction was fully scheduled, yet steel decking for the roof hadn't even been ordered. Said the Chief Engineer: "PRODUC-TROL saved us a lot of headaches and a considerable sum in this one case alone — if I'd found that out a week later, we'd have lost the difference between mill and warehouse prices as well as heavy penalties for late completion."

One expeditor handles 900 orders With 800 to 900 orders in process at all times, a large metal fabricating plant manufactures to customers' specifications, products requiring 4 to 7 operations in as many departments. This firm recently installed additional PRODUC-TROL equipment. At the time, the Manufacturing Vice-President commented on experience with equipment previously installed to control manufacturing orders as follows: "One good expeditor glances over the PRODUC-TROL units, notes the weak spots and gets action on these items 'pronto.' One girl keeps these units constantly up to the minute and does about 90 other things around the office each day. We're opening a new plant at Decatur in 2 months and you can bet that PRODUC-TROL will be in the original budget."

A west coast sales organization was confident it had the best sales force in its field and that sales efficiency was 100%. Just to see what it could do, the Sales Manager installed PRODUC-TROL sales incentive plan, got an 11% sales increase the first month. Six months later he reported, "... our first month's increase was only the beginning. PRODUC-TROL gives me a complete, up-to-theminute picture of quotas against performance by territory, county and state ... all this at a glance. With these facts I can see the weak spots as they develop and take action fast."

Purchase commitments reduced \$126,000 A metal products manufacturing company installed PRODUC-TROL to control materials inventory and purchase obligations. Spotty but substantial excesses were immediately revealed. Exceptional conditions requiring action were automatically and promptly brought to management's attention. Treasurer says: "By getting these facts in time, we were able to wipe out \$126,000 in purchase commitments"

THE EXACT STATUS



MORE PRODUC-TROL BOARDS HAVE BEEN
SOLD THAN ANY OTHER VISIBLE WALL-CONTROL SYSTEM . . IT IS ALMOST IMPOSSIBLE
TO CUT 1/2 INCH
New York Stock Exchange Transactions
TO CUT 1/2 INCH
New York Stock Exchange Transactions
TO CUT 1/2 INCH
New York Stock Exchange Transactions
TO CUT 1/2 INCH
NEW YORK STOCK LIST
WITHOUT CUTTING OUT
THE NAME OF A
PRODUC-TROL USER.



(Circle 830 for more information)

S OF 200 ORDERS AT A GLANCE - WITH Produc-Trol

SAVES MANY THOUSANDS OF MAN HOURS

THIS . .

THESE EXPEDITORS waste hours looking for bad situations. Each order must be individually checked before the few late ones can be found. Only after this costly, time-consuming operation can action be taken to correct the bad situations — and by then it's too late to avoid trouble.

OR THIS

THIS CLERK does the work of several expensive expeditors by merely moving a vertical cord—Produc-Trol automatically spotlights the orders needing attention. There's no time-waste here, running from department to department. In a matter of seconds the entire situation has been reviewed, and corrective action started.





(Circle 830 for more information)

Here's how Produc-Trol gives you positive control of orders — cuts operating costs too . . .

Here is a simple, effective Produc-Trol application that will control the progress of orders, items, products, jobs or projects through a series of operations or departments, and also show the number of orders in any given operation or department at any time.

The columnar divisions on the left side of the boards shown at left represent the various operations or departments through which an order may be scheduled to pass. The section of the boards to the right of the columnar divisions is the date or time section.

The order is initially scheduled for the various steps or operations. This schedule is entered on a record card in the visible panel section of the board. In line with each visible pocket is a double row of peg holes extending horizontally across the board.

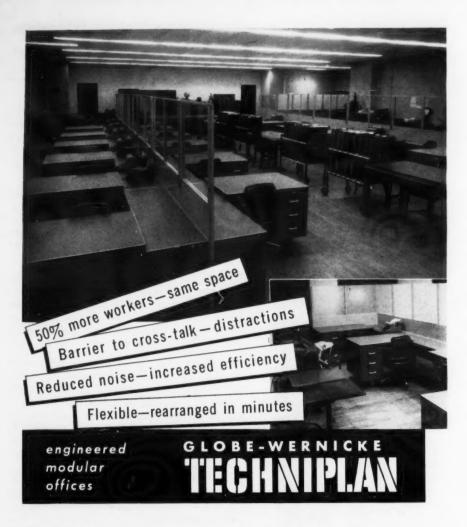
A large round peg, called a "Location Peg," is then placed in the column representing the first operation or department for that particular order. The "Progress Tape Peg" to which a white cord is attached, is drawn out and placed under the date this order is due out of the current operation. As work on the order progresses, and it moves from one department to the next, the "Location Peg" is moved to show where the order is - the "Progress Tape Peg" is extended to show when the order is due out. The vertical "Today Line" cord (in time section of board) is moved daily to correspond with today's date. Therefore any "Progress Tape Pegs" to the right of the Today Line are ahead of schedule - and any to the left are behind schedule. The number of peg holes between the "Today Line" and the "Progress Tape Peg" indicate the number of days ahead or behind an order is.

Notice on the two boards that of the 200 orders being controlled only 3 have fallen behind schedule — in other words on 3 "Progress Tape Pegs" are on the left side of the "Today Line." These are the 3 bad situations that need attention — and Produc-Trol has automatically spotlighted them, enabling you to start corrective action immediately.

The columnar section shows you how many orders are in any given department. This automatic picture of varying work loads makes it possible for you to spot bottlenecks before they actually occur—when there is still time to offset them.

I'm interested in learning more about the unique Produc-Trol visual control system that will cut costs and step-up efficiency in our operation.

lease contact:	
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Company	
Address	
City	
tate	



"OUT-GROWN OFFICE!"—the problem of the Brotherhood's Relief and Compensation Fund, of Harrisburg, Pa. Their 15-year expansion plan was out-grown in 7 years! And it's happening to other businesses—everywhere!

ANSWER?—TECHNIPLAN! In the same space —32 overcrowded workers give way to 48 comfortable, well-serviced, efficient workers. Work output goes up. So does employe morale.

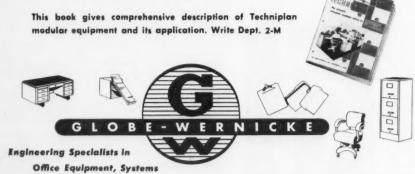
DOWN!—goes cross-office talking—noise distractions. The user's own words in the headlines state the case in a nutshell.

up!-goes flexibility! Change any

arrangement to another one, to meet expansion, changing conditions! — "in mere minutes."

PRIVACY and special work facilities as needed. (See inset picture above.) Interchangeable interlocking units make TECHNIPLAN the all-inclusive office equipment—custom-fitted, and so good looking it has established a new standard of modern office appearance.

see YOUR G/W DEALER—or write us—for information, details! Your dealer is probably listed in classified 'phone book under "Office Equipment." Otherwise—a postcard brings dealer name and facts.



and Visible Records

(Circle 861 for more information)

Cincinnati 12, Ohio

How to create a substantial ordering-

IF YOU ORDER 50 OR MORE ITEMS A DAY COMPARE THIS PLAN WITH YOUR OWN

Editor's Note: When asked to estimate the savings produced by the system described below, the Methods Section of the Los Angeles Plant of the U.S. Rubber Co., set the figure at \$8,000 annually. More important to the reader, however, is this statement: "It is believed that any concern ordering 50 or more items per day through a purchasing department can easily obtain similar savings."

The following interview with the Methods Supervisor details his company's Order-Receiving-Paying method.

Q. Can you give us a thumbnail sketch of your old system before the new one was installed?

A. It was a conventional system. We maintained a close inventory control over items needed for repair, maintenance and factory supplies. When stocks got low on any item, an inventory clerk would send a requisition to Purchasing to replenish. Purchasing would issue an order. Both the requisition and the order were prepared manually which involved a lot of repetitive writing, proofreading, and correcting. Similar laborious and timeconsuming manual copying was required when an order was received. The operation was costly, and the flow of materials was often retarded.

Q. In other words, you had an inefficient system?

A. No. As stated before, we had a conventional system. It worked—but it was inefficient in terms of cost.

Q. Apparently your new method begins with Inventory Control?

A. That's right. Our Stores Inventory is kept in a visible record. A

standard card is maintained for each item stocked. These cards provide space for constant data such as the item description, location, minimum-maximum requirements, unit cost, and for the clerical posting of receipts, issuances and balances. This record is signalled to show our Stores clerks, at a glance, when an item is reaching the reorder point.

Q. How do you establish reorder point?

A. It's determined in advance and differs for each item. Factors like rate of usage, lead-time required for delivery, and economic quantity to order, help to establish it.

Q. What happens when a minimum balance is reached?

A. The Chief Stores Clerk pulls out a "traveling requisition" kept on the reverse side of the pocket in the visible inventory control record. This "traveling requisition" contains such constant data as account or control number, delivered to, description, the code, last purchase made from, and minimum and maximum requirements. These factors do not change. They are entered just once when the requisition is initially placed in the file.

Q. Why do you call it a "traveling requisition"?

A. This is best answered by explaining how it is used. First, it's a sheet of unsensitized matte foil, printed by letterpress. (See cut). Remember, all constant data is shown on it. The Chief

saving on your receiving system

Stores Clerk removes it from the file and fills in only the variable data, using a pencil—the date, quantity to buy, and amount used in last 30 days as well as the balance on hand. He then forwards it to the operator of our whiteprinting machine who makes a duplicate original on intermediate paper. The duplicate original is then sent to the Purchasing Department as a requisition to purchase. The original "traveling requisition" is returned to the storeroom and goes back into the visible file.

Q. What happens to the duplicate

A. The buyer in the Purchasing Department receives it and fills in the following information: purchased from, shipped to, invoiced to, via, P.O.N. stamp, purchase price and state and city tax data. He then sends the

duplicate original back to the operator of the whiteprinting machine. Three blue line prints are made to be distributed as follows:

1. Purchasing—to prepare purchase

2. Storeroom—to advise as to delivery.

3. Receiving Clerk.

iguplus. Is the duplicate original then destroyed?

A. No. It goes to the Receiving Clerk who files it, pending receipt of the material.

Q. Will you explain what happens when the material comes in?

A. As I mentioned, the Receiving Clerk has the duplicate original on file. He takes it out and fills in receiving data and his signature. The duplicate original is then delivered as a receipt with the material to the Stores Clerk

The "traveling requisition," a sheet of unsensitized matte foil printed by letterpress, is the "master." Constant information remains on the foil.

Received From		Account	Purchase Order P Date 28. // Z Deliver Del. W	D 00	61.195
Ship to		PLT. O. No	TER	MS	
Invoice to		APP. Reg. No			
Via		F. O. B.			
Quentity Descri			CODE		PRICE
30 only	" GALV. CONDU	Summer	10-03-001		
HOLLYWOOD	Wase Ekelne	6820 Ro	MAINE, MALYMAN	MIN.	20
HOLLYWOOD				MIN.	20
Usage 30 da. 3	8 Stores Ordered			MIN.	
Usage 30 da	Stores Ordered		Buyer	MAX.	50



Where there's a "long count"

If there is any recurring job of counting to do in any department of your company, it's a certainty that it is piling up needless expense —if done the long way, by hand.

Counting checks, tickets, money, tags, coupons—paper forms of any kind—is a job for a Tickometer. It counts at speeds up to 1,000 a minute—far faster than a human can, and it counts with precisionmachine accuracy.

> It shows whole or partial counts on isible registers—can stop and resume without forgetting! Moreover, it can (optionally) be

equipped to imprint, date, endorse, rubber-stamp, code or cancel items as they are counted.

In hundreds of various kinds of business establishments, the PB Tickometer is now dependable and required equipment, to replace tedious hand-counting, get results quickly, save a lot of time and money. Rented, never sold, it calls for no capital investment - is serviced from 199 PB branch offices and other service points.

There's almost certainly a need for it in your business. Let us show you how you can quickly find out. Call Pitney-Bowes office nearest you, or send the coupon for the free illustrated booklet.

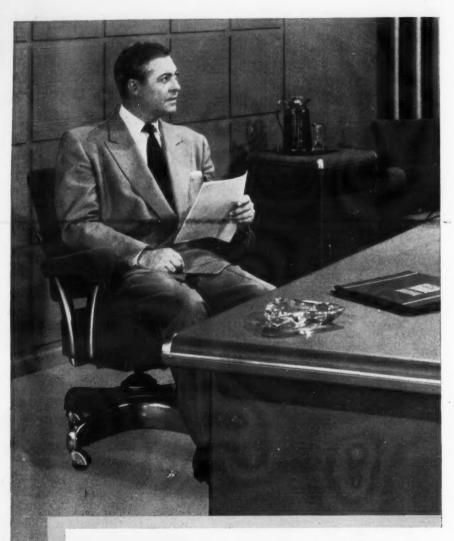


PITNEY-BOWES

Counting & Imprinting Machine ... offices in 93 cities in U. S. and Canada.

	4557 Pacific St., Stamford, Conn.
dil)	Send free illustrated Tickometer booklet to:
Name	
Firm	

(Circle 842 for more information)



You Put a Lot of "Mileage" on a Chair

Much of the way you feel at the end of the day depends on the way you're seated. Doesn't it make sense, then, to work in the finest executive chair you can buy? The Harter 65 is that kind of chair. There's a luxurious feeling in its rich gros point fabrics and in its foam rubber cushioned seat, back and arms. There's armchair comfort in the Harter 65; yet it's a true posture chair with easy hand-wheel adjustments to fit it exactly to you. You work at ease and you feel fresh even after long hours of office "mileage" when your chair is a Harter 65.

Send for this new 24-page informative booklet "Posture Seating Makes Sense."

HARTER CORPORATION, 206 Prairie St., Sturgis, Michigan



(Circle 857 for more information)

who stocks the material and signs the duplicate original. Then it goes to the operator of the whiteprinting machine who makes four *red* line prints for the following:

- 1. Accounts Payable
- 2. Receiving Clerk
- 3. Storeroom
- 4. Traffic

The duplicate original print is permanently filed in the Purchasing Department.

Q. How do you handle split orders or partial receipts?

A. Blank duplicate masters are supplied to the Purchasing and Receiving Departments to cover split orders and partial receipts respectively. After preparation they are handled in the same manner as the original duplicate and become a receiving record.

Q. You mentioned before that the new system saves you about \$8,000 a year. What's the major factor in producing these savings?

A. In answering that, it is significant to know that speeding up our procurement is just as important as the dollar savings. You can't measure that in dollars but everyone knows that an out-of-stock condition on an important item can be very costly. Now to answer your question, the money savings are produced by eliminating the need to make out a new form or repeat data all through the ordering-receiving process. All variables are now added once on the duplicate master.

For more information on the above system, Circle number 814 on the Reader Service Card.





ADDO MACHINE COMPANY, INC 145 West 57th Street, New York 19, N. Y. (Circle 879 for more information)



PAYCHECK "OUTLOOK" ENVELOPES

Eliminate Time and Expense of Addressing, also chances for Errors.

Paycheck "Outlook" Envelopes are abso-

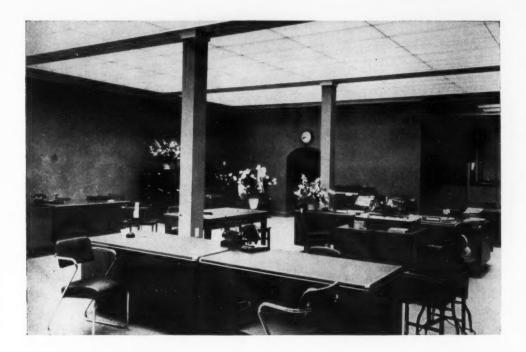


lutely opaque; essential when wages are paid by check. Nothing shows but the employee's name. This improves personnel relations.

Send for Samples and Prices Today

OUTLOOK ENVELOPE CO., Est. 1902 Originators of "Optlook" Envelopes 1001 W. Washington Strd., Chicago 7, Illinois

(Circle 846 for more information)



"Area Illumination"

GLARE-FREE AND FLEXIBLE SYSTEM KEEPS INSTALLATION COSTS AT A MINIMUM

MINIMUM IN THE PROPERTY OF THE pictured above, you'd never guess that it is illuminated by about 100 footcandles in the general office area and about 60 footcandles in the background. Yet this glare-free office is typical of all offices at the Florida Power and Light Company in Sanford, Fla., thanks to a new "area illumination" installation. This trim, smart blending of a lighting system with the over-all design of a room is extremely practical. Today's costs in comparison with any other building and construction period in our history are extremely high. Management must consider the permanent suitability of new installations. Heating, ventilating and lighting systems must be adaptable to easy low-cost changes. In this connection, "area illumination" systems need not be completely overhauled when changes are made in a building.

Office building management, today, is increasingly interested in the so-called "module type" building. In the old days a module was frequently a quarter of a floor. Today, however the module system is more often based on a bay . . . and sometimes even a quarter of a bay. So the smallest tenant in a building may occupy one quarter of a bay and the largest, any multiple thereof. Partitions are taken down, moved and relocated, making it possible to rent a whole floor or a bay or whatever unit is desired.

As a result of this increasing popularity of the occupancy module system among office building management functional lighting now receives the same considered judgment as air conditioning or heating.

"Area illumination" fits this picture exactly. No longer is it necessary to move fixtures and install new ones. Thus, it is a valuable method for keeping alteration costs at a minimum.

Office building management also requires a lighting system which can be installed in all kinds of shapes and sizes. Many of today's most popular architectural trends stress curved interiors with central rotundas and some offices are in curved wedge-shaped sections. "Area illumination" meets these conditions because it permits complete freedom as to size and shape.

JOISE TION-ISTRACTION-WASTE-Eliminate SOUNDEX PARTITIONS

. . Absorb office noise-reduce visual distraction. PRIVATE offices quickly and easily installed - or rearranged - without interfering with air-conditioning, heating, or

. 100% SALVAGE! . LOW COST!



42" Sound panel with 24" clear glass.

Payroll Savings!!!

Department heads of a Philadelphia firm found: 7% increased work efficiency.

\$437.50 saved on \$6200.00 monthly payroll. Partitions at \$1295.00 paid for in

Space Savings!!!

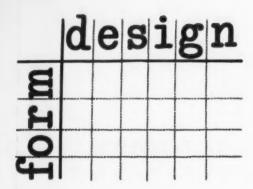
President of a Detroit company found: Monthly rent reduced by \$720.00 through more efficient space use. Partitions at \$4400.00 paid for in 6 months.

54" sound panel 13" clear or blue-green plastic glass

- . OFFICES OF ANY SIZE.
- . SEVERAL PARTITION WIDTHS.
- . SELECTION OF FINISHES.



Manufacturers of Economy Office Units and 8' Soundex Walls



Improved method simplifies export shipping



from J. M. Hanley Distillation Products Industries Rochester, New York

making export shipments create separate shipping papers (packing records) and invoices to cover each such shipment. Generally the packing record is a listing of case or container contents in case sequence, i.e. all items in case No. 1 are listed under that case number, other cases being listed in the same manner. Some organizations combine these records by preparing an invoice numerically by case number which is, in effect, a priced-packing record. In either system it requires two typings to get these records.

It is generally agreed that both documents, either individually or combined, are required for each shipment. Importers must have this information to facilitate unpacking; shipping lines need it for loading requirements, as certain commodities must be deckloaded, etc.; and forwarders require it for purposes of booking space and for customs clearance. These are but a few of the reasons for such records.

Double typing is required since it is seldom possible at the time of entry to foretell sequence of packing.

Frankly, we were one of the many organizations that created two documents for each shipment. Double typing seemed a very inefficient method of handling the problem. Therefore, we proposed to our forwarders, export customers and customs personnel in the port from which our major shipments

were made, the elimination of the listing of case contents in case number sequence, and substituting adjacent to each item the case number in which the goods were packed. (This would eliminate the second typing.) As one would naturally expect, our proposal first met with strong opposition on all sides. (People abhor change.) The major complaint seemed to be that the information was not readily available without "digging" it out. Finally we received approval to test-run our proposal on smaller shipments. Gradually we received official sanction of this method until at present all export orders are handled in this manner, some having upwards of 500 items per shipment.

Briefly, our method is this:

1. Orders are entered on a hectograph master in customers' purchase order sequence.

2. Masters are run off in desired number of copies for plant operation. Masters are run on "Export Packing Record" also created from a hectograph carbon.

3. Items are filled by the stock room—case numbers in which the item is packed are noted by each item.

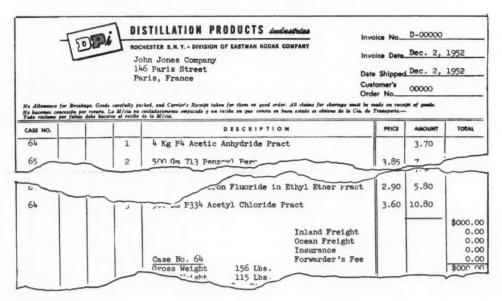
4. Case numbers are inserted on original master and run off in the desired number of copies.

Initially, I repeat, our proposal was not favorably received; in fact it required much "selling" to get approval for even the trial run. Now, however, it enjoys wide acceptance and we've realized considerable savings.

This form "backs up" the form shown at the right and is filled in manually by the packer.

	EXPORT PA	OT DESTROY	RECORD				
	COUNTRY	R DEALER		PACKER	DATE	OF PACK	ING
COMMODITY	CASE NO	O. GROSS	LEGAL	H	ET	QUAN	Ť.
		LENGTH	WIDTH	DEPTH	CU. CON.	S	W
COMMODITY	CASE NO	D. GROSS	LEGAL	NI	FT	QUANT	1.
		LENGTH	WIDTH	DEPTH	CU. CON.	5	W
COMMODITY	CASE NO	D. GROSS	LEGAL	NE	TT .	QUANT	
		LENGTH	WIDTH	DEPTH	CU. CON.	S	W

Case numbers are entered in the left column of master before running final copies.





Rock-a-File Modulat

New beauty Greater efficiency Complete flexibility and Lower cost . . . For private or general office!



attractive appearance plus maximum utility and convenience.

All-Steel Construction

Ultra-Modern Design

Interchangeable Units

Easily Assembled

Variety of Combinations

Maximum Convenience

Complete Layouts

Adaptable to All Needs

Charm and Comfort

Wide Choice of Units

Thoroughly Engineered

(Circle 839 for more information)



.Executives.



. Secretaries



.Office Managers....



Department Heads.

... all agree

Rock-a-File

Modular has it!

Rock-a-File

modular

Rock-a-File MODULAR Steel Furniture—a revolutionary concept of design and construction—combines increased convenience and efficiency with new beauty at lower cost. With Rock-a-File MODULAR, the unattractive appearance of independently designed pieces is replaced by the charm of harmonious design . . . and every needed unit of furniture is within easy arm's reach, no need to move from your chair!

Rock-a-File MODULAR includes desks, files, dictating machine stands; cabinets, bookcases, typewriter cabinet, wastebasket and storage cabinets designed to furnish a complete office layout in perfect harmony and in a compact, integrated unit . . . yet each piece is a completely independent unit, so designed and constructed that any combination of units can be arranged together in a harmonious and efficient layout.



Which would you choose?

This Ordinary Office Layout Is Expensive . . . Requires a 12' x 14' Room!

That's right—the cost is high and you only get three pieces of good grade ordinary office furniture: desk, table and bookcase. And you need an office measuring at least 12' x 14' to comfortably accommodate them.



This 8-piece Rock-a-File MODULAR complete layout costs less, looks better and requires a room only 10' x 12'!

Amazing but true! You get a total of eight pieces—a complete office layout—at a lower cost with Rocka-File MODULAR Steel Furniture. The complete layout includes desk with storage compartment, telephone cabinet with drawer, four-drawer cabinet, two-shelf corner cabinet, Rock-a-File filing cabinet with drawer, two-shelf bookcase and two decorative end pieces! And every unit in the entire ensemble is within arm's reach!

(Circle 839 for more information)

... Lower Cost, More Attractive Appearance, Greater Comfort and Efficiency, Less Floor Space

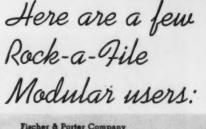


Get the most from office floor space with Rock-a-File modular

In departmental offices of large organizations and in general offices of smaller firms, Rock-a-File MODULAR Steel Furniture sets new standards of efficiency, comfort, convenience and floor-space economy. Each individual is provided with exactly the furniture required for the job. Whatever the position—stenographer, clerk or executive—Rock-a-File MODULAR units can be arranged in the right combinations for each . . . and in complete ensembles of harmony and beauty.

(Circle 839 for more information)

Rockwell-Barnes Company
35 E. WACKER DRIVE CHICAGO 1, ILLINOIS



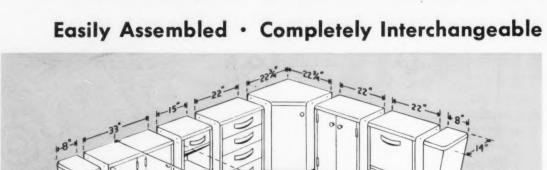
Fischer & Porter Company
Hatboro, Pennsylvania
The Excello Press
Chicago, Illinois
Ashdee Products, Inc.
Homewood, Illinois
Church, Rickards & Company
Chicago, Illinois
Peirce-Phelps, Inc.
Philadelphia, Pa.
Texas Agricultural Experiment Texas Agricultural Experiment Station College Station, Texas Mayfield's
Athens, Tennes Dulane, Inc.
River Grove, Illinois
Henri, Hurst & McDonald
Chicago, Illinois
Process Corp.
Chicago, Illinois
Fires State Bank First State Bank Uvalde, Texas Blumberg & Smith Chicago, Illinois Young Mercury-Lincoln Co. St. Paul, Minnesota St. Paul, Minnesota
Bankers Box Company
Chicago, Illinois
Mr. R. H. Mail
Township Supervisor of Stickney
Stickney, Illinois
Eclipse Fuel Engineering Co.
Rockford, Illinois
Vork State Park York State Bank York, Nebraska L. W. Dailey Construction Co. Fort Wayne, Indiana Omaha Public Power Dist. Omaha, Nebraska Sparky Specialties, Inc.
Chicago, Illinois
Ortman Clinic
Canistota, South Dakota
The Union Malleable Mig. Co.
Ashland, Ohio National Screw Machine Products Association Cleveland, Ohio Cleveland, Ohio
Sanitary Cleaners
St. Joseph, Michigan
The Schram Company
Chicago, Illinois
Erickson Electrical Equipment Co.
Chicago, Illinois
Guy R. Ryan & Sons Mortuary
Salina, Kansas
A. L. Sporkin & Associates
Chicago, Illinois
Trailmobile, Inc.
Cincinnati, Ohio
Gary Federal Savings & Loan Association
Gary, Indiana
Boland & Boyce Boland & Boyce Belleville, New Jersey James H. Gray Milling Co., Inc.
Springville, New York
Yale Lockmakers Federal
Credit Union
Stamford, Connecticut Crittall, Inc. Waukesha, Wisconsin Critall, Inc.
Waukesha, Wisconsin
Carron & Company
Inkster, Michigan
West Machinery Co., Inc.
Kinston, North Carolina
Driscoll & Company
Chicago, Illinois
Meitt-Spears-Dehner Co., Inc.
Fort Wayne, Indiana
Smith & Richards Lumber Co., Inc.
Bridgeton, N. J.
Mica Insulator Company
Chicago, Illinois
Isbell Construction Company
Reno, Nevada
American Photo Copy Equipment Co.
Chicago, Illinois
The Fostoria Pressed Steel Corp.
Fostoria, Ohio
Joseph J. Glase Company
Chicago, Illinois
Doyne Advertising Agency
Nashville, Tennessee
Port Huron Public Schools
Rent Huron Public Schools Port Huron Public Schools Port Huron, Michigan The Moffat County State Bank Craig, Colorado Craig, Colorado
Waukesha, Misconsin
P. W. Sunderland, M. D.
Gibeon City, Illinois
Scripture Press
Chicago, Illinois
Abbott Laboratories
North Chicago, Illinois

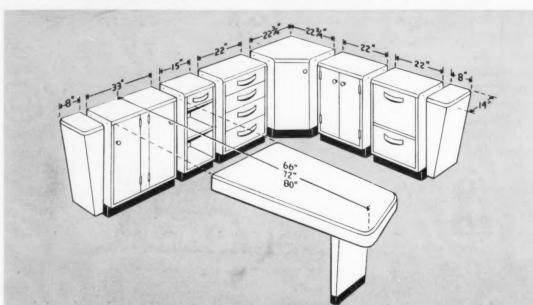
Rock-a-File* modulat



Remember:

you can arrange Rock-a-File MODULAR units in any combination you desire!

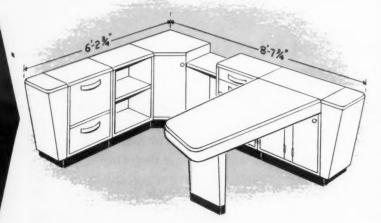




Rock-a-File MODULAR Steel Furniture is quickly and easily assembled. All units bolt together to complete assembly.

Explosion view shows complete layout consisting of left-hand desk, desk base unit, telephone cabinet, drawer cabinet, corner cabinet, storage cabinet, Rock-a-File filing cabinet and end enclosures in relative positions ready for assembly. Width and length dimensions are as shown. Top of desk and all components are 30 inches from floor, including four-inch base runner. All units except desk are 14 inches deep.

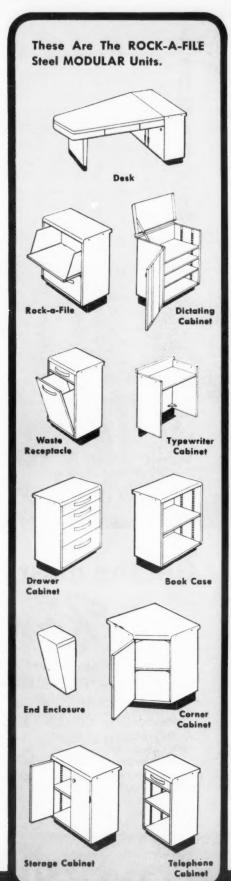
A completed assembly, consisting of a right-hand desk, desk base unit, drawer cabinet, typewriter shelf, corner cabinet, bookcase, Rock-a-File filing cabinet and end enclosures, showing overall dimensions. Entire layout, even with 80 inch long desk occupies less than 58 square feet, fits comfortably into a 10' x 12' room, and makes maximum use of corner space possible.



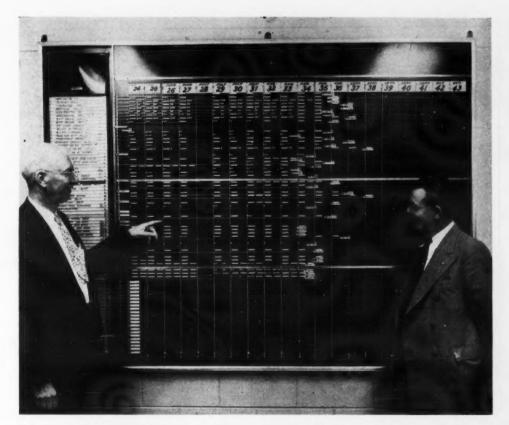
For the office of tomorrow, today . . .

(Circle 839 for more information)

*U. S. PATS. 2420010, 2420011, 2420015 AND OTHERS PENDING



Do you really need more machinery?



J. H. Besser, President and R. M. Douglas, V. P. and Production Manager, examine their machine load control board which schedules flow of orders through their plant. For details, see text.

MACHINE LOAD CONTROL IS OFTEN THE ANSWER TO YOUR PLANT DEMAND FOR MORE EQUIPMENT

there is nothing more frustrating than an Office Request for a special job to be "squeezed in" on top of an already heavy machine load. The result is usually a demand for more equipment.

To management cognizant of "down" time on available machines, more machinery doesn't seem to be the answer.

A Positive Solution

At Besser Manufacturing Company, in Alpena, Michigan, they have found a positive solution in the form of a visual control over machine load. The big board (see cut) charts every step in required machine time as an order passes through the plant. It's available for consultation at all times by both management and plant personnel. It has resulted in not only greater machine utilization, but in *anticipating* bottlenecks in machine loading before they are able to slow up production.

How The Board Works

A glance at the board reveals a series of visible index pockets running vertically down its left side. Each pocket represents a different machine. On a card within the pocket is detailed all information on orders assigned that particular machine.

Each pocket is numbered to correspond to a horizontal line at its right. Along this line passes a horizontal taped peg which can be extended or retracted on the peg section of the board as the machine load increases or decreases. This taped peg shows the cumulative loading on that particular machine. Colored oblong pegs and other signal pegs are used to represent individual jobs and orders, together with starting and finishing dates.

To see the extent to which a particular machine has been loaded, one has but to glance at the calendar running horizontally along the top of the board. Each number represents a week. The weeks in a year are numbered, of course, from one to fifty two. When a taped peg for a given machine is extended far in advance of others, it indicates an obvious overload that may result in a production slowdown. On the other hand, when a peg is not sufficiently far forward, it indicates probable "down" time coming up and plant management can take corrective action to assure full productivity.

According to the management at Besser Manufacturing, this graphic picturization of facts on all available machine time, has frequently pointed a way to an entire revision of management thinking. The company is now in the position of being able to accept jobs which they might have been willing to believe un-deliverable by a given date. On the other hand, false promises of delivery time can be eliminated with resultant improvement in customer relations. m/m



(Circle 871 for more information)

WE NEED YOUR VERIFICATION

Management METHODS is a "Controlled Circulation" magazine. That means we have literally handpicked your name as a man qualified to read Management METHODS and act on its "message."

More important, Management METHODS is a "verified" controlled circulation magazine. That means we must be able to prove the facts asked for. In addition we would like an indication from you that you want to continue to receive it.

SEE PAGE 3

At Last!

For Conferences—
Sales Meetings—
Staff Meetings—
Lectures



The Tablet arm is a built-in feature of the chair itself—strong, easy to operate, a marvel of engineering ingenuity (patent pending). For ordinary chair use, when the arm is not needed, it folds down out of the way beside the chair. It folds flat against the chair for quick, safe stacking, the folded depth being only 3°. Chair folds and unfolds in seconds. Exceptionally easy to get into and out of.

Built throughout with all the famous Clarin quality construction, the Tablet Arm Folding Chair will give years of faithful service. Supremely strong—X type—self-leveling—welded to insure exceptional strength and quietness. Its exclusive Clarin rubber-cushioned feet can't mar the finest floor. Comes with Clarin's famous reinforced seat of 5-ply plywood, or in fine quality leatherette on seat and back, or on seat alone. Wide range of frame and upholstery colors.

Clarin Mfg. Company, Dept. 18, 4640 W. Harrison St., Chicago 44, Ill.

Write today on your letterbead for beautiful, New FREE Catalog showing this amazing chair, together with Clarin's complete line of steel folding chairs for every purpose.

SINCE 1925 . . . THE ARISTOCRAT OF FOLDING CHAIRS

(Circle 875 for more information)

New electronic device



Potomac Electric's electronic scanner produces facsimile stencils

speeds mimeograph reproductions

PRODUCES A STENCIL IN 6 MINUTES FROM TYPED OR ILLUSTRATED ORIGINAL

Eastern public utility has revealed a new electronic device which cuts operations in mimeographing and other form and record reproduction. Installed originally to eliminate the redrawing of field sketches and operating diagrams, it has proved itself in 18 months of use to be economic and time-saving for making from one to 10,000 reproductions of almost any type of record.

The Potomac Electric Power Company maintains a large staff of field men and engineering employees who are constantly preparing original sketches of construction maintenance work to be done in the field. Feeder operating diagrams are typical examples. Drawn on the site, they are brought into the office where 90 prints must then be produced.

Before and After

Previously, this was done by a blueprinting method which required the preparation of a suitable master. This involved not only costly drafting time but a heavy burden of additional work to be borne by the already heavily scheduled blueprint room.

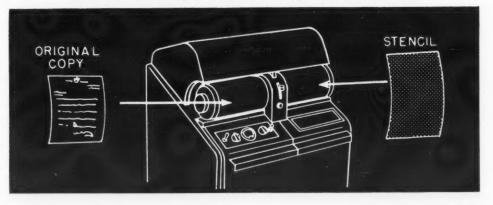
Let's examine the same operation after the installation of a new electronic reproducing machine. A field man brings in his original sketch any time of the day. It is immediately placed on the drum of the machine (see cut) without any intermediate processing, and within six minutes an exact mimeographed stencil is produced automatically. This stencil, run on any mimeographing unit, will produce up to 10,000 exact copies. Delay in obtaining desired copies is almost completely eliminated. Redrawing of field sketches on suitable masters saves at least 20 minutes of the field man's

time per sketch. While the original is being copied by the electronic scanner, the operator is able to leave the machine unattended and run the mimeograph equipment on a previous stencil. No proofreading is required since the finished stencil is a facsimile of the original sketch.

How The Equipment Works

A photoelectric scanning system is used to scan the original and reproduce it on a durable vinylplastic stencil. The material to be reproduced is placed around a cylindrical drum (see cut). The blank stencil is wrapped around

Left hand drum takes copy to be duplicated and right hand drum takes stencil



the second cylindrical drum, which is mechanically connected to the first drum, and thus revolves at the same speed. As the drums rotate, a photoelectric eye on a carriage scans the original copy while slowly moving along the length of the drum. A recording styllus, mounted on the same carriage, traces over the blank stencil on the second drum. Actuated by amplified electric pulses, the styllus punches tiny holes in the stencil when the scanner sees black (or any other color to which it responds). The entire operation, taking only six minutes, produces an 8 x 131/2 inch recorded area on the stencil which is then immediately available for reproduction on the mimeograph equipment.

After the duplicates are run, the stencils are thrown away since originals are always available for rerun in a minimum of time, and the expense of a separate stencil filing system can thus be eliminated.

The company has found that a single machine can make approximately 45 stencils in a six or seven hour working day. The operation is handled by one girl who runs the machine and operates the mimeograph equipment.

Other Applications

In addition to the reproduction of feeder operating diagrams and construction prints, the equipment is now used for a variety of other reproduction work, including the duplication of signed memoranda, letters, bulletins, and test sheets. It is even used in connection with the preparation of technical reports in which illustrations and charts are required.

Items which normally would require Photostating are now copied on the equipment, restricted only by the maximum reproduction size of 8 x 131/2. In contrast to a Photostat cost of 35¢ each for four or more copies, 25 copies by the new method cost a total of approximately 50¢. If only a single copy is desired, a special recording paper, instead of the stencil, brings the cost to approximately 16¢, including labor and material. This paper gives a direct, dry, permanent record and no processing is required.

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A LABOR UNION PRESIDENT TELLS:

How we raised productivity when the Scanlon Plan came in

by Herman J. Daigneault

President, Local 3536 United Steel Workers of America, C.I.O.

Editor's Note: The author is employed as a surface grinder by the Lapointe Machine Tool Company. In 1947, Lapointe, with the assistance of Joseph N. Scanlon, adopted the Scanlon Plan for sharing with employees the benefits of productivity. At that time, Mr. Daigneault was Treasurer of his union. In 1950, he was elected President and has since been re-elected. His article is based on his five years of experience with the Scanlon Plan.

In 1947, our Union, realizing that only 50% of the employees were "on incentive," went to the company and asked if they were interested in working with us on a "participation plan," whereby all employees would have an equal opportunity for higher wages and the company would realize increased productivity. Management listened to us as we pointed out conditions that existed which we believed, if corrected, would help the employees to gain innumerable objectives and yet benefit management a great deal.

The Old Incentive Plan

Like most incentive plans, our old system had a certain amount of inefficiency to it, which wasn't beneficial to either the Union or the Company. Some of the jobs had runaway rates on which a man could make exceedingly high earnings. These particular jobs caused the man to slow down his pace in order to preserve the rate which everyone feared would be cut because of abnormal earnings if his regular

speed was maintained. On the other hand, some jobs were priced so low that there was no incentive to work because the employee knew that he could never earn more than his base rate.

When the company decided to go ahead with our "participation plan," one of the first things that had to be considered was how to have the piece workers satisfied and willing to adopt

the plan and also to be fair to the whole factory. We adopted an "earned rate" system. In other words, we averaged out what a man had earned from January 1 through the month of August, 1947 and called this his earned rate. When the plan went into effect, these persons were paid their earned rate for every hour worked. This meant that there would be variations

in the rates, but it also meant that no one's earnings would be reduced when the plan went into effect.

The Scanlon Plan

Some readers will recognize that what I have explained is the Scanlon Plan. Here is how the plan works. The Company and the Union discuss





"Suggestions from the men in the plant began to pour in. These suggestions are designed to reduce waste, improve quality and increase efficiency."

a ratio whereby the employees receive a percentage of the sales value of the company's product. The experience of the company is examined and an agreement is reached between the Union and the Company as to what the ratio would be.

Let's take an imaginary example, assuming that the ratio, which is the labor cost to the sales dollar, is forty percent. The employee's share would be 40% of the sales for the period plus or minus any inventory changes; this is then subtracted from the actual payroll for the period and the result is the bonus pool, which is converted into a percentage figure and paid out to the employees.

All employees are paid on the same basis, as far as the bonus is concerned. A man with an earned rate is paid by the hour according to this rate but participates in the bonus on his base rate the same as those people who haven't got an earned rate. New employees must wait three months before they share. One of our first problems grew out of overproduction. When the plan went into effect, management had

estimated that we had a six month backlog at our normal production rate. They didn't figure for the big jump in production that came when we took off the "wraps." In the first period, we made a 25% bonus, the following month it hit 20% and the third bonus was 12 percent. The reason for the decrease was because we had eaten away the backlog much faster than management had expected. Management was startled-even the Executive Vice President of the company went on the road to help sell more products so that there would be enough work to keep our productivity up. Unfortunately, on a product such as ours, there is a two month lag between the engineering and production so we hit a period where there were some small deficits. The company called us in and asked us to bear with them until they could get sales enough to meet our increased productivity. After a discussion, during which the Union raised many pertinent questions, it was decided that this was a condition that would be overcome and we agreed to bear with them. It was only a short time before we began to increase the bonus again.

In 1948, sales of machine tools began to fall off. The whole industry was effected. The Union and Management got together and decided that we would have to lay off 25% of our people in order for those remaining to make a respectable bonus. The only other choice we had was to keep everyone working and try to keep the bonus figure out of the red or even take a small deficit. We decided together against laving anyone off. This worked out well for both of us since sales began to rise a few months later and we hadn't lost any of our experienced men to other outfits.

Why Production Rose

Our productivity increase was more than a matter of working harder. Suggestions from the men in the plant began to pour in. These suggestions are designed to reduce waste, improve quality and to increase efficiency. Some suggestions have been turned into the committees, that would fulfill one of the above qualifications and also be a direct saving to the company inas-



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much as the main feature of the suggestion would not be pertinent to labor cost or productivity.

Labor - management co - operation showed itself in other ways, too. For example, in 1948 we were doing a lot of experimental work for the General Electric Company. These experiments cut into sales and as I have explained, reduced the ratio of labor costs to sales value. We in the Union became worried. Management explained, however, that if we were successful in these experiments, we would have the edge on the rest of the industry. Under these circumstances, we went along and were rewarded because these experiments were successful. Due to this, we improved our competitive position and also increased our sales which, in turn, paid us much larger bonuses.

Here is another example. One of our departments was not showing a profit and management asked us if there was anything that we could suggest to do about it. We found out that jobs going through that department for one of our best customers were going out at a loss. A get-together by management with all of the operators of this department resulted in the operators suggesting new methods for the processing of these orders. Management agreed to this and when this was set up on the following orders, we realized a profit from them and today that company is an even better customer than they were before.

The Union Is Stronger

There is no doubt about the fact that the Scanlon Plan strengthens the Union. It wasn't long after we had started it that almost everyone in the shop joined the Union without any intensive drive on our part. In 1949, even the office workers, who had never been a part of the Union, came to the Union President and asked if they could join. They felt that because they were in the Scanlon Plan they should also be in the Union. They joined and the company was perfectly willing to allow them. That's not all. In July, 1948, we negotiated a new contract with the company and right after that, because of general business conditions, we had two deficit months. The company looked into the facts and decided that a reserve fund of 1/2 of the first 15% of any bonus should be set up to take care of deficit months. The idea was to hold the reserve fund for a year and if there was a balance at the end of the year it would be distributed to the employees and a new fund started for the following year. Even though we had just negotiated a contract for two years with the company, in which the Scanlon Plan in its entirety was included, we considered this request. It was thoroughly discussed by everyone in the Union and advice was asked of Mr. Scanlon. After careful deliberation, it was agreed to grant the request to the company with the realization that it was a sound decision.



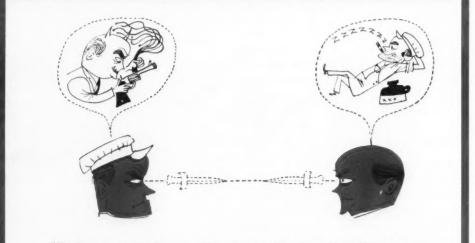
Due to this, the company was able to recoup a portion of the deficits that had occurred.

We haven't had a strike since the Scanlon Plan went into effect and in the last four years we have had only four written grievances. Previous to the plan we had averaged about three or four a week.

Big Company Or Small

Lapointe is a relatively small company. Right now our union membership is 975—and we had only 200 when the plan went into effect. The Scanlon Plan has worked in a plant with 5,000 employees and there is no reason why it couldn't work in even larger ones.

In the last analysis, only one thing is needed for its success—mutual confidence between management and the employees. However, this confidence has to be honest and complete. m/m



"We haven't had a strike since the Scanlon Plan went into effect, and in the last four years we have had only four written grievances. Previous to the plan we had averaged about three or four a week."

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Is your office safe **OBSOLETE?**

THAT MASSIVE OLD SAFE MAY BE A "FIRE TRAP" HERE'S HOW TO CHECK ITS PROTECTION VALUE

A safe is designed to protect its contents from fire. Anything else you may use it for is an "extra."

Yet, in a survey conducted a few years ago, it was discovered that three out of four safes now in use are outmoded and they cannot serve their primary function-fire protection.

If your safe was built before 1917, you can't trust it. Safes built before that date used a type of insulation that deteriorated. They may look strong (and the older they are, often the more impregnable they look) but they won't keep their inside temperature sufficiently low to prevent contents from charring. Papers, for example, will char at 350°F. though untouched by flame. The average office fire usually develops well over 2000°F. of heat.

If you bought your safe in recent years, look for an Underwriters' Laboratories. Inc. label. Don't trust a safe without one. On the other hand, if you inherited a safe from a previous tenant in your office, examine it closely for the date of its manufacture. If you can't find it, call in a reliable safe salesman. Chances are he'll be able to give you its age by a superficial examination. Remember, those monstrous old safes are often so expensive to move that previous tenants may well have abandoned them for that reason alone.

Any papers that are important enough to be kept in your safe should receive adequate protection. Statistics show that of firms losing their records by fire, 43% go bankrupt! m/m

LEFT: This safe was overage. Its massive construction acted as a perfect incinerator for its contents. Nothing survived. RIGHT: This is a modern safe. When it was opened after a fire, its papers were completely readable and usable.





february 1953

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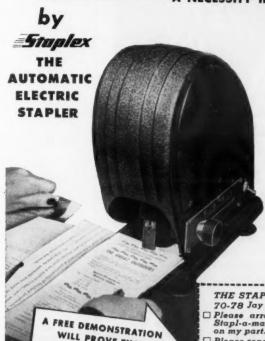
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(Circle 847 for more information)

Is that letter really necessary?

Few businessmen realize how much it costs to write a letter and some are prone to scoff at an itemized cost accounting. However, it's an area in which the average business can save a considerable amount of money.

According to Homer Smith, Director of Product Education for the National Stationers and Office Equipment Association, the cost for a typical business letter is almost 92c. Here's the way he arrives at this figure:

(\$100 for 40 hours, 8 minutes per letter)	\$0.3333
Stenographer	0.3333
Overhead	0.1667
Mailing	0.0357
Filing	0.0162
Stationery (25% rag letter head, @ \$4 rm. Matching envelope, @ \$4 rm. One onionskin copy, @ \$3 rm.)	0.0220
Ribbon	.0017
Carbon paper	.0010
Desk	.0028
Chair	.0008
Typewriter	.0056
-	

Is The Breakdown Too Fine?

In the above costs, some businessmen may feel it's drawing the line pretty fine to include amortization of a desk, chair and typewriter, as well as "overhead". But even discounting these items, the irreducible minimum is 80c per letter.

\$0.9191

Thus, if your organization mails only 1,000 letters per week, a 10% reduction will produce an \$80 a week saving.

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Bonds (U. S. Savings Bonds may be photographed for publicity purposes in any size.)

U. S. Savings Stamps if in albums filled or partially filled (U. S. Savings Stamps may be photographed but ONLY if the reproduction is either 25% smaller in each dimension or 50% larger in each dimension.)

- Internal Revenue Stamps (If it is necessary to copy a legal document on which there is a canceled revenue stamp, this may be done provided the reproduction of the document is performed for lawful purposes.)
- Postage Stamps (For philatelic purposes Postage Stamps may be photographed provided the reproduction is in black and white and is less than 3/4 or more than 11/2 times the linear dimensions of the original.)
- Bills, Checks or Drafts for Money, drawn by or upon authorized officers of the United States.
- Stamps and other representatives of value, of whatever denomination, which have been or may be issued under any Act of Congress.
- 2. Adjusted Compensation Certificates for Veterans of the World Wars
- 3. Automobile Licenses—Drivers' Licenses—Automobile Certificates of Title (in certain states only)
- 4. Obligations or Securities of any Foreign Government, Bank or Corporation
- 5. Copyrighted material of any manner or kind without permission of the copyright owner
- 6. Certificates of Citizenship or Naturalization (Foreign Naturalization Certificates may be photographed)
- 7. Passports (Foreign passports may be photographed)
- 8. Immigration Papers
- 9. Amateur Radio Operators' Licenses
- 10. Draft Registration Cards
- 11. Selective Service Induction Papers which bear any of the following information:

Registrant's earning or income, Registrant's dependency status, Registrant's physical or mental condition, Registrant's Court Record, Registrant's previous military service, Exception: U. S. Army and Navy discharge certificates may be photographed

12. Badges, Identification Cards, Passes or Insignia carried by members of the various Federal Departments and Bureaus (unless photograph is ordered by head of department or bureau)

To the best of our knowledge the above list comprises the most common subjects which cannot legally be photographed. It is our recommendation, in case of doubt, to consult your attorney.

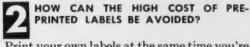




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Free booklet available on planning typewriter composition

A new booklet, called "Typographic Planning for Typewriter Composition," contains practical information for anyone concerned with cold type composition as a means of producing at reduced cost forms, booklets, bulletins and other print-

ed material. It is designed to assist in transforming printing requirements to IBM Electric Executive Typewriter specifications and to define the terminology of printing and typography as it applies to typewriter composition.

The relation between inches and the point and the pica are explained and illustrated by page-edge scales. Line spacing and leading are discussed and there is a rachet chart for use with 10, 11 and 12 point type. Instructions are given for determining type sizes, and reduced and enlarged copy is illustrated. Reduction charts are provided for six of the type faces available on the Executive Typewriter, and there is a glossary of typographic terms and a brief history of type families.

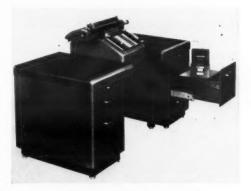
Reproduced by photo offset, "Typographic Planning for Typewriter Composition" serves as an example of the results obtainable by the cold composition method.

For a free copy, Circle number 808 on the Reader Service Card.



Posting tray desk drawer mount for Burroughs accounting machines

A posting tray and matching desk drawer mount for use with Burroughs accounting machines and desks has recently been announced. The drawer mount serves as a platform for the posting tray (see cut), at correct posting height. The mount fits across the drawer walls and can be swivelled to the angle preference of the op-



erator. Mount is constructed with raised edges which prevent the tray from being jarred or knocked from its position.

The trays and drawer counts are finished in brown to harmonize with the Burroughs machines and desks. The 12 inch trays fit into desk drawer for storage convenience. They are available in three sizes to accommodate sheets from 63/8 inches by 9 inches to 81/2 by 10 inches. Mounts are available to hold each size tray.

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New easy-to-use lithograph cotton pads

A large manufacturer of duplicating products has announced a new lithograph cotton pad that makes it easy to apply etch and gum solutions in preparing lithograph plates for offset duplicating.

The pads are of non-woven fabric and, since they are non-abrasive, will not scratch or mar plates. Because they are lint-free, there are no specks or fibers to contaminate the rollers. Each pad absorbs just enough solution with one application to etch both thoroughly and economically, and each pad refolded provides extra surfaces for additional applications. To facilitate handling, a dispenser is provided that can be easily affixed to wall or equipment. It accommodates a full package of 100 cotton pads.

For more information, Circle number 801 on the Reader Service Card.



New photographic paper for positive paper prints

This new paper can be used in a process camera to make direct reduction positives from large drawings, or can be used with an enlarger to produce positive prints from positive microfilm records. The former application is in line with the trend to produce smaller prints of engineering drawings. These prints, experience has shown, are just as legible and easier to handle than the typical large bulky drawing. They also require less material.

The ability of this new paper to produce positive microfilm prints as positive enlargements is expected to be particularly helpful for businesses having considerable quantities of positive microfilm duplicates. The paper requires a special developer.

For more information, Circle number 806 on the Reader Service Card.

New booklet giving hints on better floor care offered free

A newly revised, 28 page booklet full of valuable tips on floor care is available to Management METHODS readers. The booklet covers 64 major floor maintenance problems and gives many helpful money savings tips. There are important tips about the care and treatment of asphalt, cork, ceramic tile, rubber, concrete and wood floors.

For a free copy, Circle number 811 on the Reader Service Card.

Packaged private offices with integral partitions

Another new line of functional furniture has recently been announced to create private offices in large areas without changing basic lighting or ventilating, or disturbing permanent walls and floors.

Distinctive in appearance, the units are available in a variety of finishes and in six stock lengths and three stock heights. Top panels may be had in a choice of matching wood, glass or Corrulux. The furniture is flexible and portable to provide ease



of rearrangement as office requirements change. The manufacturer claims that anyone in the office can assemble a unit without special skill or tools.

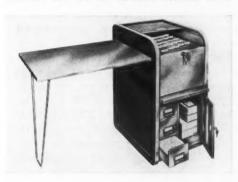
For more information, Circle number 804 on the Reader Service Card.



Modular filing units offer flexible arrangements

A new series of filing units which can be combined in a number of different ways to suit individual office needs has recently been announced. Basic and specialized cabinets are easily combined to create efficient and functional business units. Of particular interest is a desk sliding-top which is easily attached to two units, making a full desk. The slat also comes with modern leg-end for a one-unit desk (see cut.)

For more information and prices, Circle number 803 on the Reader Service Card.





Tape saves time in the office!

READ HOW TO SIMPLIFY and speed up office operations with the help of "Scotch" Brand Tapes! New booklet is full of tips that mean faster work, neater desks and files, reduced waste. Write Dept. MM-23, 3M Co., St. Paul 6, Minn., for your free copy . . . and meanwhile get a supply of the new, improved "Scotch" Cellophane Tape!



The term "Scotch" and the plaid design are registered trademarks for the more than 200 pressure sensitive adhesive tapes made in U.S.A. by Minnesota Mining & Mfg. Co., St. Paul 6, Minn.—also make of "Scotch" Sound Recording Tape, "Underseal" Rubberized Coating, "Scotchlite" Reflective Sheeting Reflective Sheeting "Scotchlite" Reflective Sheeting Reflective Sh

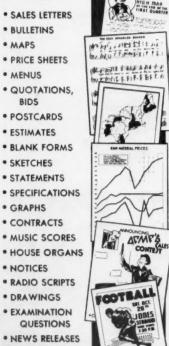




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In Canada: Ditto of Canada, Ltd., Toronto, Ontario DITTO, Inc., 613 So. Oakley Blvd., Chicago 12, Illinois Gentlemen: Without obligation,
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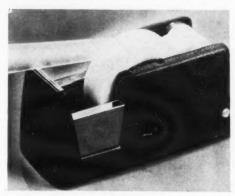
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Post Office......State..... (Circle 869 for more information)

New dispenser offered for users of double-coated tape

A new dispenser that accommodates 36 yard-rolls of double-coated tape in widths from 1/4 inch to 2 inches has recently been announced. It is expected to find widespread use for such jobs as mounting signs, notices, memos, pictures and file material. It can also be used for attaching memos and riders to business papers, contracts and records, as well as splicing all kinds of paper, foils and cloth.



In addition, the dispenser's dual tape holding drums permit it to handle two kinds of tape-one double-coated and one regular roll-simultaneously. Tape from each roll can be dispensed separately.

For more information and prices, Circle number 800 on the Reader Service Card.

Microfilm file cabinet with humidity control

A major manufacturer of filing cabinets has recently announced a newly improved 9-drawer microfilm cabinet. Each drawer has a capacity of 100 16mm reels or 68 35mm reels.

A humidity gage, located in the face of the bottom file drawer, registers the relative humidity within the cabinet at all times. An especially porous humidifying brick that needs to be wet only occasionally is contained in a drawer beneath the bottom file drawer. Close proximity of the humidifying element with the gage assures maximum moisture readings and helps users to avoid a too moist condition which is now found to be more destructive to film than a too dry atmosphere. The close-fitting drawer fronts are not sealed shut in any way.

The manufacturer says that the experience of microfilm manufacturers and users points to a harmful effect on stored microfilm whenever moisture-laden air is allowed to become stagnant. The cabinet is so designed as to provide slow evaporation, thus preventing this stagnation.

For more information and prices, Circle number 802 on the Reader Service Card.

Keep INACTIVE RECORDS Quickly Accessible with **STAXORATES** Self-Stacking TRANSFER FILES



No matter how high you stack these new TRANS FER FILES, each drawer works perfectly... no bulging, no sticking. Each unit is complete, yet each becomes part of a sturdy steel structure. Units can be bolted side by side. Metal drawer pulls, and grey finish on corrugated fibre-board produce neat front office appearance.

Write for details and price list.

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(Circle 877 for more information)

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Look around your office. If it isn't as efficiently planned and equipped as your production line, you are losing money . . . wasting profit.

Your Indiana Desk dealer will be glad to show you how to plan your office for maximum results, and demonstrate the many new time and effort saving features of Indiana Desks. Write us, if you don't know his name.



indiana desk co. JASPER, INDIANA · U.S.A

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Free Booklet



TELLS HOW TO FIT PAPER OR CARD TO YOUR RECORDS JOB

Here's the inside story on how papers and index cards are made so they'll stand hard wear. Whether your problem is wear from constant use, or deteriorais wear from constant use, or deteriora-tion from age, this booklet will tell you how to select the right paper or card. It's called "Papers and Index Cards that Wear Better and Last Longer". Whatever your record-keeping or accounting needs, Parsons ledger papers or index cards will do the best job for you. Here's why:

- You can have "color-control" B by having cards and sheets, for each purpose, in matching colors.
- No strained eyes if you use Parsons paper, with its special no-glare surface.
- Whether erased by rubber, scratcher or chemicals, these papers and cards will have a smooth surface, the same color.
- ➤ You choose from a wide variety of weights, sizes, colors and strengths so you get just what you need, and economically.
- Parsons papers and cards are built for bookkeeping—machine or hand—because we've studied the requirements of systems of posting and using, and made the paper fit the need.
- Parsons papers and cards are made with tough, flexible new cotton fibers. Precision controls in processing and sheet-by-sheet inspection guarantee high and consistent quality. Yet Parsons prices are down there, grade for grade, with the others.

Get Booklet on Selecting Right Paper Many cheaper papers can be had, but you know what a mess you can get into by trying to "shave" a few cents. It's the labor in accounting and bookkeeping that costs real money. Good-but not expensive-materials, like Parsons papers and cards, more than pay their way. They save labor because they're easier to work with. Send today for your free copy of



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	(Circle 942 for more information)

A new calculator, only two inches in diameter and four inches in height is being presented in the United States for the first time. It is presently being sold in Europe, South America and Africa.

With totals 99 billion, the machine carries to five decimal places. It will multiply 100-1,000 figures "not zeros" by 100-1,000 figures, giving correct answers in 10 seconds. In division, a six digit quotient can be obtained in approximately 30 seconds including settings.



Versatile, the machine will add, subtract, multiply, divide and give cube and square roots. The manufacturer recommends it particularly for invoicing, figuring interest, weight and measure conversions, cost accounting, and engineering computations when portability is a particular advantage. The unit weighs 8 ounces and sells for

For more information, Circle number 807 on the Reader Service Card.



New fluid smudge remover for cleaning offset plates

A new fluid for offset plates which will neutralize all fingerprints, ink smudges and smears so they do not reproduce, has recently been developed. The new product not only eliminates waste of paper offset plates, but also sharpens the reproduction. According to the manufacturer, the fluid literally washes away hairlines and weak "fuzz" around the outside and center of



Most companies recognize the annoyance and confusion created by hand collating of papers. However, few really realize the fact that it is an item of considerable expense too! Actually hundreds, and in some cases thouands of dollars are needlessly spent every year on

this single operation. If any one of the scenes above take place in your company . . . regularly or "only occasionally" . . . you owe it to yourself to get full facts on how a Thomas Collator can help you save time, save dollars and increase efficiency. Return the coupon today ... no obligation, of course!

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the letters, leaving only a sharp, clear reproduction letter.

Application of the remover is accomplished by saturating a small wad of cotton which is then rubbed firmly over the entire plate, including the image. The length of run of the image plates is not impaired.

For more information, Circle number 812 on the Reader Service Card.



"Economy" L-shaped units provide semi-private offices

A new low-cost line of L-shaped modu-



lar units has recently been announced. The 60 inch x 60 inch units (see cut) retails for around \$250 complete. Another basic L-shaped office, 48 inches x 54 inches, consisting of two partitions enclosing the attached desk, retails for \$149.50.

A variety of partition heights, auxiliary drawers and files, as well as adjustable shelves, is offered. Considerable space economy is obtainable when compared to conventional furniture arrangements.

For more information, Circle number 805 on the Reader Service Card.

Free film timing chart for makers of business movies

Of particular interest and value to anyone producing, writing or planning business films or television film commercials is a film timing chart now available to Management METHODS readers who are film users. Combined with a calendar, the chart gives full information on the number of words and word pace for narrators and the corresponding number of feet of film for any stipulated amount of seconds for both 16mm and 35mm film. An added feature of the chart is a paragraph on "Hints on planning your film."

For a free copy, Circle number 809 on the Reader Service Card.

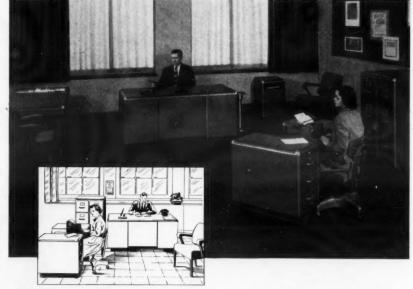
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